



THE PERSONAL FINANCES OF ABRAHAM LINCOLN

HARRY E. PRATT

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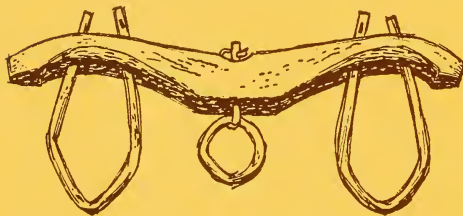
1860

A. Lincoln

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	29		1425	do	do	250
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5	do		1451			
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24	do		3424			
25	do		102			
Oct 1	do		987			
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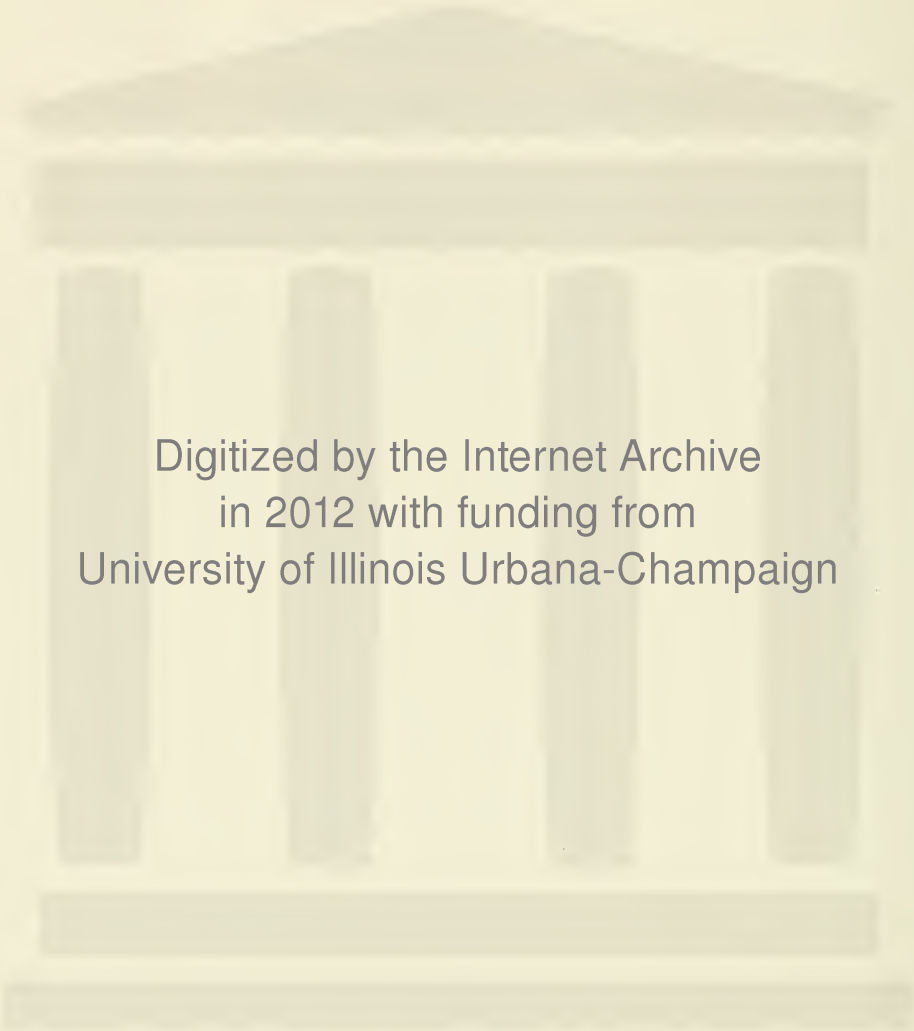
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HARLAN HOYT HORNER

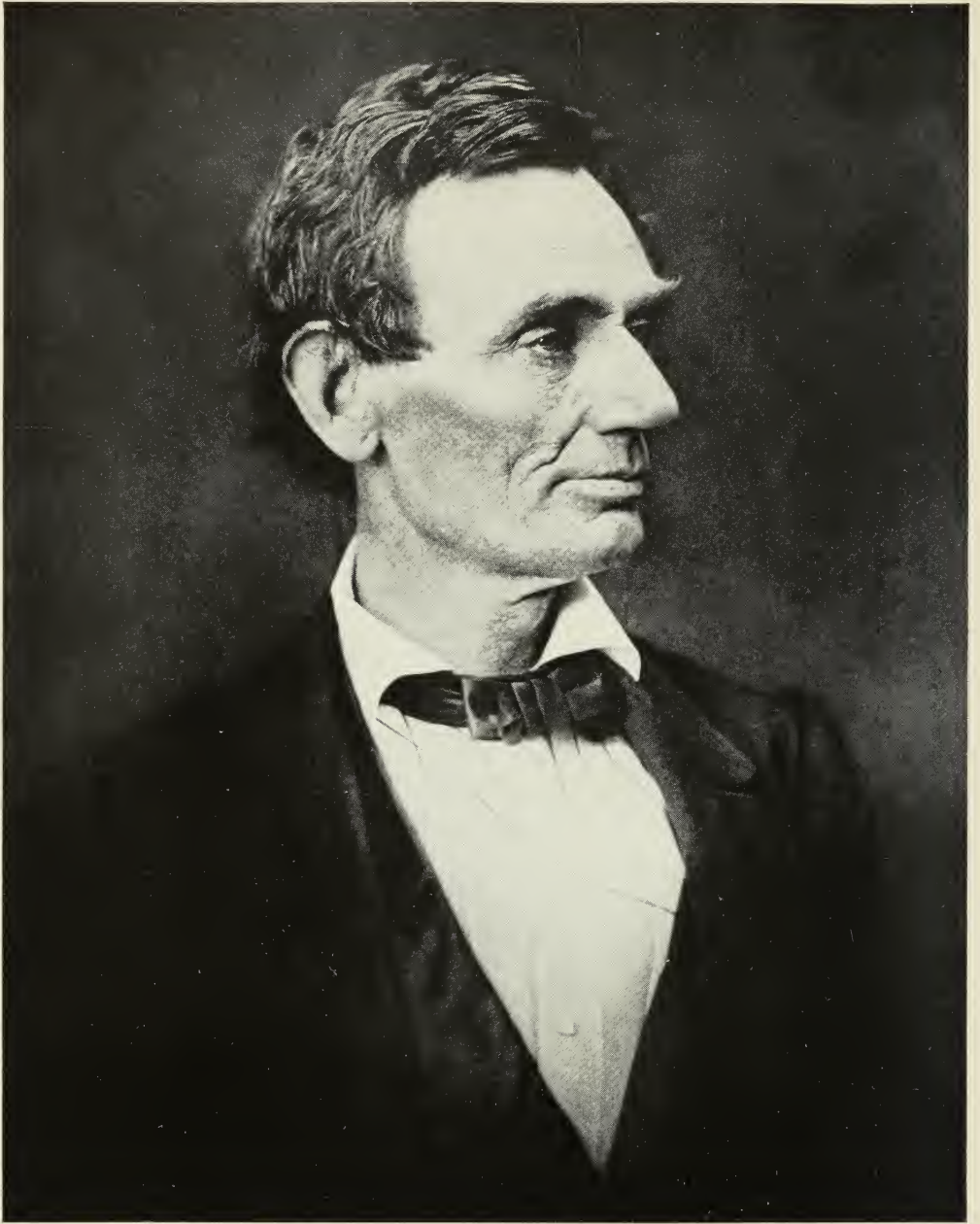
and

HENRIETTA CALHOUN HORNER

THE PERSONAL FINANCES OF
ABRAHAM LINCOLN



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Lincoln on June 3, 1860.

Photo by Alexander Hesler. Courtesy of the Illinois State Historical Library.

THE
PERSONAL FINANCES OF
ABRAHAM LINCOLN

BY HARRY E. PRATT



Springfield, Illinois
The Abraham Lincoln Association
1943

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Lincoln
Room

To the Memory of Logan Hay

Foreword

Linkin? oh yes, I knowed him. Knowed his folks too. They were torn-down poor. He wasn't much up to the War; that was what made him. Tell ye what, they wouldn't let on so much 'bout him now, 'f he hadn't been killed. That helped him, powerful. People kind o' sympathized with him, ye know. It made him pop'lar. He saved suthin' while he was President, but I don't reckon he left much propity. Oh yes, I knowed Linkin. WM. O. STODDARD, "Lincoln's Vigil."

NEARLY twenty years ago the Abraham Lincoln Association began a systematic investigation of all sources which seemed to promise new light on the life of Lincoln. In the course of that investigation items contradicting the general impression of Lincoln's thriftlessness began to turn up—a mortgage in his favor here, a suit for fees there, a bank account showing substantial balances. Impressed by the implications of these discoveries, Mr. Logan Hay, the Association's President, suggested that the subject of Lincoln's finances be thoroughly examined. This book is the result of that suggestion and the research which followed it. The reader who seeks in these pages the answer to every possible question will be disappointed, but at least it can be said that much of the material presented here has not been available before. The author hopes that the study will contribute to a better understanding of a phase of Lincoln's life which until now has been lost in legend, and that that better understanding will further illuminate a character which is not yet fully revealed.

Lincoln did not begin life in abject poverty, and his childhood was spent in a home whose head was in better-than-average financial circumstances. The years of his boyhood were lean ones, and his start in life was marked by financial failures which burdened him with a debt of approximately \$1,100. Soon, however, he began to earn money—by surveying, by odd jobs, and by service in the Illinois legislature—and the evidence

indicates that the debt was retired long before his election to Congress, which is generally supposed to have marked his escape from the financial morass.

As a young lawyer, Lincoln's fees were small, but even so, they probably added up to an annual income of from \$1,500 to \$2,000 during the first dozen years of his practice. By 1849 he had saved enough money so that he was able to lend it at interest by way of investment. During the fifties his practice became large and relatively lucrative, and his income increased—to \$3,000 a year on the average, and at least once to \$5,000. By the time of his election to the Presidency, he had more than \$9,000 invested in interest bearing notes and mortgages, while his real estate, principally his home, was worth \$5,000 at a conservative valuation. Instead of borrowing money for his inaugural journey, as many fondly believe, he simply withdrew \$400 from his bank account, leaving a balance of \$600.

As President, Lincoln's estate grew from \$15,000 in 1861 to \$90,000 at the time of his death, mainly from savings from his annual salary of \$25,000. Through the expert handling of the administrator, David Davis, \$21,000 was added to this amount before 1867, when it was distributed to the three heirs, Mrs. Lincoln, Robert Todd Lincoln, and Thomas Lincoln. A net estate of \$111,000 is not a small one even by present standards; in 1867, as real wealth, it was several times larger. Certainly it disproves the general belief that Lincoln was indifferent to money and lax in his care of it. On the contrary, as the following pages show in detail, he perceived that one could accumulate property without making it a fetish, and carefully and wisely sought to provide security for himself and his family.

Acknowledgments

IN writing this book I have incurred many obligations. Five people read the entire manuscript and offered criticisms and suggestions which improved it throughout: Miss Mary Humphrey, then Acting President of the Abraham Lincoln Association, Miss Margaret Flint, Reference Librarian of the Illinois State Historical Library, Ernest E. East, author of *Abraham Lincoln Sees Peoria*, Benjamin P. Thomas, Executive Secretary of the Association, 1932–1936, and author of *Lincoln's New Salem*, and Paul M. Angle, Librarian of the Illinois State Historical Library, and author of "*Here I Have Lived*," and other books listed in the bibliography. Mr. Angle gave time and keen, helpful criticism in the several revisions of the manuscript. Mr. Logan Hay, President of the Abraham Lincoln Association from 1920 until his death, June 2, 1942, read four chapters and suggested material for others. Mr. F. Lauriston Bullard, Boston, Massachusetts, and James Monaghan, of the Illinois State Historical Library suggested improvements in several chapters. Mr. William H. Townsend, Lexington, Kentucky, gave access to material on Robert Smith Todd's financial gifts to his daughter and son-in-law, Mr. and Mrs. Abraham Lincoln.

Examination of the records of the Auditor of Public Accounts for data on Lincoln's legislative salary was made possible by James Hardie, Chief Clerk. Other legislative records were examined in the Archives Department of the Illinois State Library, and help was received from Miss Margaret Norton, State Archivist, and S. Ambrose Wetherbee, Document Archivist.

The chart showing Lincoln's disposition of his presidential salary warrants was prepared by Miss Betty Jane Gehlman.

Mrs. Edna Orendorff Macpherson, daughter of General Alfred Orendorff, law partner of William H. Herndon, graciously allowed the author to examine and quote from the Stuart & Lincoln fee book.

A photostat of President Lincoln's account at Riggs & Co., Washington bankers, was presented to the Abraham Lincoln Association by the late Mrs. Robert Todd Lincoln. Mr. George W. Bunn, Jr., President of the Springfield Marine Bank, made available Lincoln's account at the Springfield Marine and Fire Insurance Co. from 1853 to 1865. This account is given in the Appendix.

Mr. David Davis, Bloomington, Illinois, great-grandson of Justice David Davis, the administrator of Lincoln's estate, allowed photostats to be made of his great-grandfather's private records and correspondence with Mrs. Lincoln and Robert Todd Lincoln dealing with the administration of the President's estate and the guardianship of Thomas Lincoln.

To all these I express my gratitude.

HARRY E. PRATT

Contents

FOREWORD	vii
ACKNOWLEDGMENTS	ix
I. FINANCIAL START IN LIFE	3
II. INCOME FROM THE LAW	25
III. LAND HOLDINGS	58
IV. THE MONEY LENDER	71
V. FAMILY EXPENSES	83
VI. THE COST OF POLITICS	99
VII. FINANCIAL VIEWS AND BUSINESS METHODS	115
VIII. SAVINGS DURING THE PRESIDENCY	124
IX. ADMINISTRATION OF THE ESTATE	131
APPENDIX	
Salary in the Illinois Legislature	143
Purchases from John Williams & Co., 1851-1860	145
Purchases from Corneau & Diller, 1855-1860	151
Purchases from C.M. & S. Smith, 1859	154
Bank Account—Springfield Marine and Fire Insurance Co.	162
Drafts Purchased from Springfield Marine and Fire Insurance Co.	179
Purchase of Books for Executive Mansion	180
Disposition of President Lincoln's Salary Warrants	182
The Estate of Thomas Lincoln	184
Mrs. Lincoln's Finances, 1865-1882	184
BIBLIOGRAPHY	187
INDEX	191

Illustrations

Lincoln in 1860	<i>Frontispiece</i>
Lincoln's last salary warrant	21
Bill of Stuart & Lincoln	28
Page from Lincoln & Herndon fee book	34
David Davis	40
Promissory note for a fee	47
Advertisement of Lincoln's lecture	55
Contract for purchase of the Lincoln Home	64
Receipt for payment on the Lincoln Home	65
Fire insurance policy on Lincoln Home	70
Washington Monument, Treasury Colonnade, and State Department	74
Memorandum of papers left with Robert Irwin	80-1
Riggs & Co., bankers	86
Advertisement of John Williams & Co.	90
Advertisement of C.M. & S. Smith	91
Lincoln's check for pew rent	94
Salmon P. Chase	102
Receipt for 1860 campaign contribution	111
Sangamon County Court House and Springfield Marine and Fire Insurance Company	118
First National Bank	118
Robert Irwin	122
Lincoln's memorandum of his savings	128
Robert T. Lincoln's telegram to David Davis	133
Tad Lincoln's letter to "Dear Gumpert"	138

THE PERSONAL FINANCES OF
ABRAHAM LINCOLN

I

Lincoln's Financial Start in Life

*I was raised to farm work, which I continued
till I was twenty-two. ABRAHAM LINCOLN*

ON numerous occasions, after he had attained prominence, Lincoln referred to the limited advantages of his youth. But he never apologized for them, and never indicated that they had seriously handicapped him. The fact of the matter is that he had little reason to make excuses for his early surroundings, and no occasion for any feeling of inferiority because of them. In childhood, his was an average frontier home. Whatever Thomas Lincoln, his father, may have become in later life, all existing records indicate that while he lived in Kentucky he was a sober, honest, industrious carpenter, farmer, and landowner—a man in some respects above the average in his community.

When Thomas Lincoln married in 1806, he owned a 238-acre tract near Mill Creek, seven miles north of Elizabethtown, the county seat of Hardin County. Soon after their marriage, the Lincolns moved to Elizabethtown, where Thomas Lincoln purchased two lots, erected a log cabin, and continued to work as a carpenter. In December, 1808, he bought a second farm of 348½ acres on the south fork of Nolin River, eighteen miles southeast of Elizabethtown. He paid Isaac Bush \$200 and assumed a small obligation due to a former titleholder.

Abraham Lincoln was born on this farm on February 12, 1809. His father then owned two farms totaling 586½ acres, two lots in Elizabethtown, and some livestock.

In the spring of 1811, the Lincolns moved to a third farm on Knob Creek, ten miles northeast of the Nolin River farm. There they lived until their removal to Indiana five years later.

Thomas Lincoln appears always to have owned one or more horses after he reached the age of twenty-one. He had good credit, and no unpaid accounts of his have been discovered. A tax book for 1814 ranks him fifteenth (out of ninety-eight listed) in the county in property values. In spite of his good standing in the community, Thomas Lincoln decided to move to Indiana. Difficulty over land titles was the chief reason for the decision. The title to the first farm he purchased, that on Mill Creek, turned out to be defective, for when surveyed it had but 200 acres instead of the 238 acres which he supposed it had. Title to his second purchase was declared defective by the Hardin County Circuit Court. The court ordered that Lincoln should recover the \$200 which he had paid for it. The third and last title difficulty, a suit to deprive him of the Knob Creek farm, was pending in the Hardin County Circuit Court when he removed to Indiana in the fall of 1816. After several years of litigation the suit was decided in his favor.¹

In Indiana, land was described by the rectangular system of surveys provided for by the Ordinance of 1785, rather than by the ancient method of metes and bounds which prevailed in Kentucky. Besides, most land could be bought directly from the federal government. Once a settler had paid for his tract, he needed to have no concern about the validity of his title. Nevertheless, Thomas Lincoln "squatted" for nearly a year after moving to Indiana. Not until October 15, 1817, did he make a move to buy the farm on which he had been living. He then entered a 160-acre tract of government land at two dollars an acre, making the preliminary payment of \$16. In December, 1817, he paid \$64 more, thus completing the first installment. But ten years were to elapse before the transaction was completed, and then the elder Lincoln succeeded only in obtaining title to half of the tract that he had originally entered. In April, 1827, for a consideration which is unknown, James McCreary assigned to Thomas Lincoln an eighty-dollar interest in an

¹Louis A. Warren, *Lincoln's Parentage and Childhood* (New York, 1926), Chapters 3, 5, 7, 10; R. Gerald McMurtry, *Kentucky Lincolns on Mill Creek* (Harrogate, Tenn., 1939), 9-43.

eighty-acre tract in Posey County, Indiana. This interest Lincoln relinquished to the government. This amount was then added to his two previous payments in 1817 to complete the \$160 necessary to give him title to the west eighty acres of the original 160-acre tract. At the same time he relinquished to James Gentry the east eighty acres. Gentry paid the government and took title to the land. Lincoln also acquired a twenty-acre tract adjoining his farm on the west, but the date of this purchase is not known.²

Here, in what he called a "poor neighborhood," young Abraham grew to manhood, working as a laborer in field, in forest, and on the Ohio River. Thomas Lincoln had built his cabin in the unbroken wilderness; clearing the land was the first task. Of that the seven-year-old boy bore his share. Writing of himself many years afterward, he said: "Abraham, though very young, was large for his age, and had an ax put into his hands at once; and from that till within his twenty-third year he was almost constantly handling that most useful instrument—less, of course, in plowing and harvesting seasons."³ On another occasion, while talking with Leonard Swett as they traveled the eighth circuit together, Lincoln remarked: "It was pretty pinching times, at first in Indiana, getting the cabin built, and the clearing for the crops; but presently we got reasonably comfortable. . . ."⁴ Money was scarce, and what little could be obtained generally went to the land office. "Hog and venison hams were a legal tender, and coon skins also," said Dennis Hanks, who lived with the Lincolns. "Cows and calves were only worth six to eight dollars; corn ten cents, and wheat twenty-five cents, a bushel."⁵

Commerce, other than neighborhood barter, hardly existed. The

²Spencer County Deed Book, B, 63.

³John G. Nicolay and John Hay, editors, *Complete Works of Abraham Lincoln* (New York, 1906. Tandy-Thomas edition), VI, 26–27. Cited hereafter as *Works*.

⁴Allen T. Rice, *Reminiscences of Abraham Lincoln By Distinguished Men of His Time* (New York, 1886), 457.

⁵Wm. H. Herndon and Jesse W. Weik, *Herndon's Life of Lincoln* (New York, 1930), Introduction and Notes by Paul M. Angle, p. 22.

people of the neighborhood were very nearly self-sustaining, growing their own food, and manufacturing clothes and farm tools. There was economic equality among Thomas Lincoln and his neighbors. None was rich and none was without food and shelter.

As a boy and young man, it is probable that Abraham Lincoln worked only on the family farm. When he was eighteen, however, he earned his first dollar independently—and the occasion made such an impression upon him that he described it almost forty years later to William H. Seward, his Secretary of State.

After much persuasion, I got the consent of my mother to go, and construct a little flatboat. . . . I was contemplating my new flatboat . . . when two men came down to the shore in carriages with trunks, and looking at the different boats singled out mine. . . . “Will you,” said one of them, “take us and our trunks out to the steamer?” “Certainly,” said I. I was very glad to have the chance of earning something. I supposed that each of them would give me two or three bits. . . . I sculled them out to the steamboat.

They got on board, and I lifted up their heavy trunks, and put them on deck. The steamer was about to put on steam again, when I called out that they had forgotten to pay me. Each of them took from his pocket a silver half-dollar, and threw it on the floor of my boat. . . . I could scarcely credit that I, a poor boy, had earned a dollar in less than a day.⁶

At the age of nineteen, Lincoln had his first view of the world beyond the backward pocket in which he lived—and at the same time had his first real experience in working for wages. James Gentry, the leading farmer of the neighborhood, was sending a cargo of produce to New Orleans—the only market in which the back country farmer could be reasonably certain of profitable prices. Lincoln, hired as a bow hand, worked one of the foremost oars, getting eight dollars a month and expenses.⁷ This was apparently the same amount he received as a farm hand. The money he earned was turned over to his father according to the law and custom of the day.

In Indiana, Thomas Lincoln never attained the economic status he had enjoyed in Kentucky, and the future seemed to hold little

⁶Francis B. Carpenter, *Inner Life of Abraham Lincoln* (New York, 1869), 96–97.

⁷David Davis to Wm. P. Walker, Decatur, Ill., May 4, 1844. Davis MSS.

promise. When John Hanks, who had settled in central Illinois, wrote glamorously of prospects there, the elder Lincoln decided to follow him. He sold his eighty acres to James Gentry, disposed of his live stock, and bought two yoke of oxen and a sturdy wagon for the journey.

Soon after Abraham reached his twenty-first birthday, the caravan, consisting of the Lincoln family and the families of Thomas Lincoln's two sons-in-law, set out for Illinois. There is a tradition that on the way Abraham peddled some thirty-odd dollars' worth of notions, thereby doubling his money.⁸ The party arrived at its destination—a site on the Sangamon River ten miles southwest of Decatur—in the middle of March. The tasks of erecting the log buildings, clearing and breaking the ground, making the rails and fencing his father's farm occupied most of Abraham's time. However, he found time to do similar work for the Hankses and William Warnick, sheriff of Macon County. With John Hanks, he split 3,000 rails for Warnick, and with George Close, about 1,000 rails for James Hanks and William Miller, receiving his pay in homespun clothing. In 1860, Close remembered Lincoln as a "farm laborer, working from day to day, for different people, chopping wood, mauling rails, or doing whatever was to be done."⁹ Lincoln himself said that he spent considerable time with Charles Hanks (an elder brother of John Hanks) helping him "at breaking prairie, with a joint team of his and ours, which in turn, broke some on the new place we were improving."¹⁰

Lincoln, twenty-two years old, and one year beyond the age when his father could claim his work, was now ready to strike out on his own. The opportunity came in the winter of 1830–31, when Denton Offut hired Lincoln, his step-brother John D. Johnston, and John Hanks to pilot a flatboat of produce from Beardstown, Illinois, to New Orleans. They were to join Offut at Springfield as soon as the snow should go off. Lincoln, writing in the third person, gave the details as follows:

⁸ Ida M. Tarbell, *Early Life of Abraham Lincoln* (New York, 1896), 99.

⁹ William D. Howells, *Life of Abraham Lincoln* (Springfield, Ill., 1938), 24.

¹⁰ Paul M. Angle, *New Letters and Papers of Lincoln* (Boston, 1930), 254.

When it did go off, which was about the first of March, 1831, the country was so flooded as to make traveling by land impracticable; to obviate which difficulty they purchased a large canoe, and came down the Sangamon River in it. This was the time and manner of Abraham's first entrance into Sangamon County. They found Offut at Springfield, but learned from him that he had failed in getting a boat at Beardstown. This led to their hiring themselves to him for twelve dollars per month each, and getting the timber out of the trees and building a boat at Old Sangamontown on the Sangamon River, seven miles northwest of Springfield, which boat they took to New Orleans, substantially upon the old contract.¹¹

On the trip itself, the pay was ten dollars a month, if Lincoln's recollection twelve years later is to be relied upon.¹²

Flatboating to New Orleans was not only an exciting adventure for Lincoln; it also led him to take one of the decisive steps of his life. Here is his own account of what happened: "During this boat-enterprise acquaintance with Offut, who was previously an entire stranger, he conceived a liking for Abraham, and believing he could turn him to account, he contracted with him to act as clerk for him, on his return from New Orleans, in charge of a store and mill at New Salem."¹³ Prosaic enough in wording, yet it meant that henceforth Lincoln was not to be dependent upon the Lincoln and Hanks families, nor to have any responsibility for them. His own career had begun.

Late in July, 1831, Lincoln arrived at New Salem. Offut, characteristically, did not make his appearance with his stock of goods for several weeks, but before fall the store opened for business in a little cabin on the bluff above the Sangamon River. As clerk and mill hand, Lincoln was to receive fifteen dollars a month and to have the privilege of sleeping in the store. Board in the village could be had for a dollar a week. This was his first job in which there was freedom from the hard physical labor which had characterized life to his twenty-second year, and leisure time which could be used for self-education.

¹¹ *Works*, VI, 29-30.

¹² *Ibid.*, I, 262.

¹³ *Ibid.*, VI, 30.

Offut paid little attention to the store, devoting his time to the importation of Tennessee seed corn. In the early spring of 1832, after the store had been in operation a little more than seven months, the business failed. Lincoln was out of a job. However, to earn enough money to live on was no great problem. A settler, Dr. David P. Nelson, who was moving to Texas, employed him to pilot a flatboat forty miles down the Sangamon River to Beardstown. Then in March came the *Talisman*, which not only provided temporary employment, but was also the occasion for the first of the financial involvements that marked Lincoln's early years at New Salem.

To the settlers of central Illinois, improved transportation was the key to prosperity. They could raise produce in abundance, but the markets in which it could be sold for a profit—Alton, St. Louis, and best of all, New Orleans—were far away, and the cost of hauling equalled the value of their corn and hogs. Similarly, the price of the manufactured goods they imported mounted with distance from river ports. Consequently, when Vincent A. Bogue, who owned a mill and store on the Sangamon River near Springfield, announced that he intended to open navigation on the river as soon as the ice broke in the spring of 1832, and promised that he would deliver freight from St. Louis at less than half the usual rate, the settlers were jubilant.

The *Talisman*, the little steamer that Bogue had chartered at Cincinnati, reached St. Louis on February 22. When word of her progress reached Springfield, the citizens made plans to expedite her passage up the river. Three men were sent to meet the boat at the river's mouth; others, among them Lincoln, were employed to clear the channel of snags and debris. Although more than a month was required for the passage from St. Louis to Portland Landing—the closest point to Springfield—the *Talisman* made the trip without accident. She remained a week, and then started on a hazardous return trip. As far as Beardstown, Lincoln acted as assistant pilot, receiving the sum of \$40 for his services.

The shallow, winding Sangamon offered difficulties aplenty to navigation, but the financial difficulties of opening the river to commerce were even more formidable than bars and snags. The *Talisman* navigated the river; Bogue, who chartered her, went under in a flood of unpaid notes, and eventually disappeared from sight.

Among Bogue's assets was a note made by Nelson Alley, proprietor of a tavern at New Salem. When the *Talisman* had stopped at New Salem on its trip up the river, Alley had made purchases of Bogue, and had given his note in payment. Bogue had assigned it to James D. Henry, the sheriff of Sangamon County. On October 30, 1832, Alley took up the old note and made a new one to Henry, for the benefit of Bogue's creditors, in the amount of \$104.87½. This note bore Lincoln's endorsement. Alley failed to pay the note and judgment was entered against him and Lincoln in the Sangamon Circuit Court on September 13, 1833. The sheriff's return shows the judgment to have been paid in installments by several persons, but Lincoln made no payment.¹⁴

The *Talisman* excitement had no more than died down when the Black Hawk War broke out. Lincoln, without employment and without family ties, promptly volunteered. Recruits from the New Salem neighborhood met at the farm of Dallas Scott on Richland Creek, where they formed a company and elected Lincoln captain. After a month as captain, he re-enlisted as a private, serving eighty days in all. When the army paymaster arrived in Springfield in January, 1833, Lincoln received approximately \$125 for his services. As captain he was paid according to the regular army scale—\$80 a month. Militia privates received twenty-one cents a day. The *Sangamo Journal*, May 17, 1832, in an editorial on the subject said: "Call our farmers from their ploughs, our mechanics from their benches, our merchants from their stores,

¹⁴Sangamon Circuit Court files, 1832-1837, contain numerous suits against Bogue. Data are taken from Bogue *et al. v. Pollock*, 1832; McCandless, Goodman & Emmerson *v. Bogue*, 1832; McGregor & Co. *v. Bogue*, 1834; Iles *v. Bogue*, 1833. Original of Alley-Lincoln note is in the Wm. E. Barton Collection, Univ. of Chicago.

at the most busy and important season of the year, and give them twenty-one cents a day compensation." This while congressmen, who were in no danger, received eight dollars a day.

Forty cents a day was allowed for the use of a horse and twenty-five cents a day for the animal's rations and forage. Lincoln's horse, borrowed for the campaign, was stolen on the day he was mustered out of service. If he filed a claim for compensation for the horse it has not been found. He probably turned over the amount received for use of the horse, thirty-two dollars, to the owner of the animal. This would leave him approximately \$110, plus a \$14 bounty for enlisting.

Exact figures of Lincoln's pay for Black Hawk War service have not been found. The following is an estimated account:

Captain	April 22-May 27	@ \$80 a month	\$100.
Private	May 27-July 10	@ .21 a day	9.45
Bounty for enlisting			14.
Rent for use of horse		@ 40c a day	32.
Forage for horse		@ 25c a day	20.
			\$175.45

Before his enlistment for the Black Hawk War, Lincoln had announced that he was a candidate for election to the Illinois House of Representatives. At the election, which took place soon after his return from the campaign, he was defeated, and thus what would have been a source of livelihood for two years turned out to be a mirage. Twenty-eight years later, writing in the third person, he described his predicament and his escape from it: "He was now without means and out of business, but was anxious to remain with his friends who had treated him with so much generosity, especially as he had nothing elsewhere to go to. . . . Before long, strangely enough, a man offered to sell, and did sell, to Abraham and another as poor as himself, an old stock of goods, upon credit. . . . Of course they did nothing but get deeper and deeper in debt."¹⁵ In the end, in Lincoln's expressive phrase, the store "winked out."

¹⁵ *Works*, VI, 32.

Court records furnish data for the amplification of Lincoln's pithy but bare summary. His career as a merchant began in August or September, 1832, when he bought J. Rowan Herndon's interest in the Herndon-Berry store at New Salem, and gave Herndon his note for the purchase price. Instead of applying his Black Hawk War pay on the note, Lincoln and William F. Berry, already his partner in the old Herndon store, plunged deeper than ever into debt by buying another store.

Reuben Radford, rival storekeeper at New Salem, had got in the bad graces of the Clary's Grove boys. One night they rode into New Salem and wrecked his place of business. In disgust Radford sold the stock on the spot to the young owner of the building, William G. Greene. The price was \$400, which Greene made up by paying Radford \$23 in cash and giving two notes for \$188.50 each, secured by a mortgage on a New Salem lot. Lincoln drew and witnessed the mortgage, and on the same day he and Berry bought this stock from Greene, paying \$265 cash, assuming Greene's notes to Radford, and throwing in a horse to boot. Thus Greene made a profit of \$242 and one horse. Berry and Lincoln merged their old and new stocks and moved into the cabin formerly occupied by Radford.¹⁶

Greene's notes to Radford, which Berry and Lincoln had assumed, matured on October 19, 1833. On that date Berry, Lincoln, and Greene signed a new note for \$379.82, payable to Radford one day after date. The same day, Radford credited them with a payment of \$125, leaving a balance of \$254.82. This eased Lincoln's financial burden for nearly six months. Meanwhile Radford made a partial assignment of his notes

¹⁶Sangamon County *Deed Book F*, 471. Original mortgage of Greene to Radford is in Ill. State Hist. Lib., Springfield, Ill.; Benjamin P. Thomas, *Lincoln's New Salem* (Springfield, Ill., 1934), 70.

When Wm. G. Greene arrived at home on the night of the transaction and announced to his father that he had become a merchant, his father replied: "So, Billy, you are a merchant are ye? You git along to bed now and in the morning I will thrash the merchant out of you mighty quick." Young Greene quickly poured his \$265 in cash on the floor in front of the fireplace where his father could see it, at the same time adding: "Pap, I was a merchant but I've sold out and cleared this." Whereupon Green, Sr., reached over and awaking his wife said: "Liz, git up and git Billy a *fast rate* supper. He's had a hard day of it." Reep, *New Salem*, 47.

to Peter Van Bergen, a Springfield money lender. On April 7, 1834, Van Bergen, with Radford's consent, brought suit against Lincoln, Berry, and Greene in the circuit court for \$500 plus \$50 damages.

The sheriff was unable to serve Lincoln and Berry, but Greene was summoned, and on April 29th judgment for \$254.82 plus \$18.42 damages was entered against him. Of this amount \$154 was owed to Van Bergen under the assignment and the remainder to Radford. A writ of *scire facias* was issued as to Lincoln and Berry requiring them to show cause why they should not be made parties to the judgment. Berry was served with process on August 15 and Lincoln on the 20th.¹⁷

Berry, on October 11, 1834, turned over a horse to Radford at an agreed value of \$35, and on the 19th paid \$50.83. The same day Lincoln and Berry were made parties to the judgment, which, by reason of Berry's payments to Radford, was reduced by order of the court to \$154, all of which was due to Van Bergen.¹⁸

Meanwhile, another of Lincoln's ventures into debt had ended in a judgment against him. In order to do surveying he had purchased on credit from William Watkins, a horse, saddle, and bridle for \$57.86. When he failed to pay for the horse, Watkins brought suit to collect. On April 26, 1834, he got judgment in the Sangamon County Circuit Court and levied on Lincoln's personal possessions. Thus Lincoln was confronted with the Van Bergen judgment for \$154 and that of Watkins for \$57.86, with the prospect of losing his horse, saddle, bridle and surveying instruments—his means of livelihood. Greene turned in his horse on the Watkins judgment (probably the same horse he had received from Lincoln and Berry when they bought Radford's stock of him), and when Lincoln's things were sold on execution "Uncle Jimmy" Short, a farmer north of New Salem, bid them in without Lincoln's knowledge and returned them to him.¹⁹

¹⁷Court Record Book B, 336; Thomas, *New Salem*, 72-74.

¹⁸*Ibid.*

¹⁹Thomas P. Reep, *Lincoln at New Salem* (Petersburg, Ill., 1927), 65; Herndon's *Lincoln* (Angle, ed.), 101.

Another transaction, the conclusion of which is not clear, took place in April, 1833, when Lincoln gave his note for \$250 to Eli C. Blankenship, a Springfield merchant. J. Rowan Herndon endorsed the note, and Berry executed a mortgage on the first Lincoln-Berry store (formerly the Herndon Brothers' store) to secure it. (This probably marked the dissolution of the Lincoln-Berry partnership.) There are two explanations of the purpose of this transaction. First, Lincoln may have borrowed \$250 of Blankenship to pay Herndon for the half-interest in the Herndon Brothers' store, which he had purchased in the previous summer. Herndon, in order to get his money, endorsed Lincoln's note, and Berry, unable to pay cash for Lincoln's half-interest in the store helped out to the extent of securing the note. The second explanation, less likely than the first, is that Lincoln and Berry had obtained goods of Blankenship, and on the termination of their partnership, Lincoln was undertaking to secure Blankenship against loss.²⁰

In any event, Lincoln's venture into storekeeping left him indebted to Blankenship, Radford, and Short in the amount of at least \$511.86. Had Berry, his former partner, lived and paid Lincoln what he owed him, the latter might have escaped with an obligation of no more than \$250 or \$300. Instead, Berry took to drinking more and more heavily, and died on January 10, 1835. His estate inventoried only \$60.87½, and half of this amount went to pay the three physicians who had attended him.²¹ Lincoln filed no claim. Instead, he assumed responsibility for the debts which Berry had incurred as his partner. Added to his own, these are said to have brought the total to \$1,100—a sum so large in comparison with Lincoln's limited resources that he was accustomed to refer to it as the "National Debt."²²

²⁰Sangamon County *Deed Book F*, 440.

²¹Sangamon County Probate files. Dr. John Allen of New Salem received \$21.37½; Dr. Gershom Jayne and Dr. Anson G. Henry of Springfield received \$5.98 and \$2.99, respectively.

²²Reep, *New Salem*, 65; *Herndon's Lincoln* (Angle, ed.), 90.

Conclusive proof can not be presented, but it is suggested that the debt which Lincoln asked Herndon to pay in his letter of December 13, 1847, is not the debt acquired at New Salem. It does not appear plausible that he would let the New Salem debt stand for so many years. The interest would have doubled the amount. In the period, 1835-1847, his finances steadily improved.

Biographers, almost without exception, have asserted that Lincoln was unable to wipe out this obligation until he went to Congress in 1847, but there is good reason for believing that it was discharged much earlier. By 1844, as will appear later, he had accumulated \$1,200 in cash which he used as part payment on the house he purchased in that year. The mere fact of his possession of this money, when coupled with his cherished reputation for absolute honesty, is proof presumptive that the New Salem debts had been paid by that time. His salary and expenses as a legislator, and several years of law practice, would have given him ample funds with which to pay them.

His storekeeping days over, Lincoln's only source of income, for the time being, was the postmastership of New Salem. To this office, which, in his own words, was "too insignificant to make his politics an objection," he had been appointed on May 7, 1833. Nelson Alley, whose note he had endorsed seven months earlier, and Alexander Trent signed the \$500 bond which he was required to post. New Salem was on the mail route from Springfield to Warren Court House, now Monmouth. Mail arrived once a week from each place. Postage on a letter was determined by the number of pages and the distance it traveled. A single sheet cost 6 cents for the first 30 miles, 10 cents for 30 to 80 miles, 12½ cents for 80 to 150 miles, 18¾ cents for 150 to 400 miles, and 25 cents for more than 400 miles. Two sheets cost twice as much and three sheets three times as much, and so on. Neither stamps nor envelopes were used. Letters were simply folded and sealed, and the postage charge, written in the upper right hand corner on the cover, was paid by the person receiving the letter.

As postmaster, Lincoln's conduct could hardly be called exemplary. "The Post Master (Mr. Lincoln)," wrote Matthew A. Marsh, a New Salem settler, to his brother on September 17, 1835, "is very careless

He received \$1,950 in salary and expenses for his services in the legislature; accumulated cash in the amount of \$1,200 to pay for his house; purchased several pieces of real estate; had four years of profitable practice with Judge Logan, and his wife received as a gift, eighty acres of land which could have been sold to liquidate the debt.

about leaving his office open and unlocked during the day—half the time I go in and get my papers, etc., without anyone being there as was the case yesterday. The letter was only marked twenty-five [cents] and even if he had been there and known it was double, he would not have charged me any more.”²³ The postmaster who franked letters other than his own was liable to a ten dollar fine, but fear of the penalty seems not to have weighed heavily on Lincoln. “If he [Lincoln] is there when I carry this to the office—I will get him to ‘Frank’ it.” This time Lincoln was on hand, for on the outside of the Marsh letter, which is still in existence, is written: “Free, A. Lincoln, P.M. New Salem, Ill., Sept. 22.” Another existing letter, written by Samuel D. Lockwood, before whom Lincoln was then appearing in his first case as a lawyer, was franked by him at Springfield to Ira I. Fenn, on October 6, 1836.²⁴ This was more than four months after the post office at New Salem was closed. Lincoln probably had the privilege of franking until all the letters had been called for which were in the office when it was discontinued on May 30, 1836.

Lincoln’s laxity is shown in a third existing letter. The postal law required the postmaster to collect postage in cash at the time of the delivery of each letter or newspaper, but on July 1, 1834, Lincoln wrote as follows to George Spears: “At your request I send you a receipt for the postage on your paper. . . . The law requires Newspaper postage to be paid in advance and now that I have waited a full year you choose to wound my feelings by insinuating that unless you get a receipt I will probably make you pay it again.”²⁵

Lincoln’s compensation for three years of service as postmaster was between \$150 and \$175. A statement of postmasters’ fees was published biennially in the *Register of all Officers and Agents, Civil, Military and*

²³ Wm. E. Barton, “Abraham Lincoln and New Salem,” *Journal*, Ill. State Hist. Soc., Vol. xix, Nos. 3-4, p. 88. Original letter is owned by Oliver R. Barrett, Chicago, Ill.

²⁴ Gilbert A. Tracy, *Uncollected Letters of Abraham Lincoln* (Boston, 1917), p. 1. Original letter is in Henry E. Huntington Library, San Marino, California.

²⁵ *Works*, I, 11.

Naval in the service of the United States. These volumes show that New Salem postmasters received the following sums:

Samuel Hill	April 1, 1830 to March 31, 1831	\$16.92
Samuel Hill	April 1, 1832 to March 31, 1833	41.24
A. Lincoln	April 1, 1834 to March 31, 1835	55.70
A. Lincoln	April 1, 1836 to March 31, 1837	
	1 quarter only	19.48

From April 1, 1834, to March 31, 1835, Lincoln received \$55.70. Total receipts of the office in this year were nearly \$200. This was approximately the amount collected in Beardstown and in Pekin in the previous year. The postmaster was allowed 30 per cent of the receipts up to \$100, and 25 per cent of the next \$100. He also got 50 per cent of the postage on newspapers, magazines, and pamphlets, and he was allowed two cents for every free letter delivered from his office, excepting those which were addressed to him. By virtue of the office, Lincoln had the right to send and receive personal letters free, and to receive one newspaper daily without charge.²⁶

During each of two winters—those of 1834–35 and 1835–36—Lincoln spent approximately three months at Vandalia. In his absence Caleb Carman, the shoemaker, took care of the office. Details of their financial arrangement are unknown.

More important, as a source of livelihood, than the postmastership was Lincoln's surveying. Settlers were crowding into the country, and there was heavy demand for the establishment of boundary lines, for the location of roads, and for surveys of new towns. John Calhoun, the surveyor of Sangamon County, had more work than he could do. At the suggestion of Pollard Simmons, a farmer and Democratic politician who lived near New Salem, Calhoun offered to appoint Lincoln his deputy and assign him the northwestern part of the county (now Menard County). After being assured that the appointment would

²⁶Act of Congress, March 3, 1825. Pay of New Salem postmasters is taken from the *Register* published in Washington, 1831, p. 297; 1833, p. 149; 1835, p. 265; 1838, p. 281.

carry no political obligation, Lincoln accepted, "procured a compass and chain, studied Flint and Gibson a little, and went at it." His first survey of record was made for Russell Godbey, on January 14, 1834. For this, according to Godbey, he received two buckskins, which Hannah Armstrong "foxed" on his pants to protect them from briars. Ordinarily he was paid according to the following scale, established by the legislature on February 19, 1827:²⁷

For establishing each quarter section of land.....	\$2.50
For establishing each half-quarter section.....	2.00
For each town lot over ten, and not exceeding forty.....	.37½
For each town lot over forty, and not exceeding one hundred..	.25
For laying off land under a writ of <i>ad quod damnum</i>	2.50

For traveling expenses the surveyor was permitted to charge two dollars a day. This scale of fees had not been altered by 1857, when Lincoln gave Zimri Enos, Sangamon County surveyor, his opinion on moot points of the law, which Enos wished to present to a surveyors' convention meeting in Springfield. Lincoln said that it was his opinion that "where the law requires a Surveyor to perform services for a person applying and fixes no pay the Surveyor is entitled to a reasonable compensation proportioned to the fees allowed by law."²⁸

Early Sangamon County surveying records are most fragmentary, so it is impossible to compile a complete list of Lincoln's surveys. He is known, however, to have made surveys of three roads, three school sections, a dozen tracts of farm land ranging in size from four acres to 160 acres, and the towns of Petersburg, Bath, New Boston, Albany, and Huron. Doubtless, in the three years he worked with compass and chain—he was re-appointed by Surveyor Thomas M. Neale in September, 1835—he made many others.

Odd jobs pieced out Lincoln's earnings from the postmastership and from surveying. He was not above splitting rails or working as a

²⁷ *Revised Laws of Illinois, 1827*, p. 216.

²⁸ Emanuel Hertz, *Abraham Lincoln: A New Portrait* (New York, 1931), 700-703.

farm hand when he had nothing else to do, and for a short period he worked in a still house near New Salem. Official errands and temporary jobs—political perquisites—yielded some income. Thus, for clerking at elections, which he did frequently, he received one dollar per day; carrying poll sheets to Springfield meant a payment of \$2.50. Several times he appeared in court at Springfield as a witness, and on three occasions he served on juries.²⁹

But all Lincoln's occupations at New Salem yielded less than the state warrants which came to him as the result of his legislative service. He was elected to the House of Representatives of the General Assembly of Illinois in 1834 and was thrice re-elected, serving from December 1, 1834 to March 1, 1841. He declined to be a candidate in 1842. Twelve years later, in the heat of the Anti-Nebraska struggle, he was elected to the Nineteenth General Assembly, but resigned before the session convened.

As a member of the Ninth General Assembly, which met at Vandalia on December 1, 1834, Lincoln was entitled to receive a salary of \$3.00 a day and \$3.00 for each twenty miles of travel to and from the capital and his place of residence. The *per diem* was the same as that which had been paid to members of the legislature since 1821, but the travel allowance was lower, members having then received mileage at the rate of \$3.50 for each twenty miles. In comparison with other salaries, the remuneration of the legislators was certainly not generous. The secretary of the Senate and the principal clerk of the House were paid \$5.00 a day; assistant clerks received \$4.00. Only the doorkeeper received the same *per diem* as the lawmakers.

Near the close of each session the General Assembly passed an appropriation act which established salaries and compensation. During the Tenth General Assembly—Lincoln's second—legislators' salaries were raised to \$4.00 a day; mileage was increased to \$4.00 for each

²⁹For a full account of these experiences see H. E. Pratt, *Lincoln, 1809-1839* (Springfield, Ill., 1941), 21-30.

twenty miles. Salary and travel allowance were kept at the same figures for the remainder of Lincoln's legislative service. The allowance of twenty cents a mile might be considered generous in view of the fact that stage fare was then six-and-a-fourth cents a mile. However, forty to fifty miles a day in a stage was then considered a good average, and by the receipt of \$8.00 for 40 miles of travel the legislator was able to pay for his meals and his stage fare, and have left approximately \$4.00 a day which he could consider as salary. In view of the fact that representatives from Jo Daviess County, in the northwestern corner of the state, sometimes had to spend two weeks traveling to and from Vandalia, the provision of something more than bare expenses was only fair.

Four dollars was a good salary compared with prices prevailing in 1836. Corn was 25 cents a bushel, chickens a dollar a dozen, pork and beef 3 cents a pound, butter 10 cents a pound and eggs from 6¼ to 10 cents a dozen. Nor was it bad in comparison with the salaries of the state officers. The Governor received \$1,000 yearly during Lincoln's legislative service. This was the same salary that was paid when the state was organized in 1818. That it was inadequate was admitted, but nothing was done about it until the 1838-39 session, when a committee of the House recommended an increase. The report pointed out that the state had seventy counties and 500,000 persons as compared to fifteen counties and 40,000 persons in 1818; and that the duties of the Governor were correspondingly heavier. Moreover, the committee members asserted that a dollar in 1818 would purchase four times as much as in 1838. A table attached to the House report compared the salaries of the governors of other states to the disadvantage of Illinois. The General Assembly adopted the committee's recommendations and raised the salary to \$2,000 annually. At the same time, salaries of judges of the Supreme Court were raised from \$1,000 to \$1,500.

Scattered among thousands of warrants paid for wolf scalps, bounties for silk production, and salaries of state officials, are the warrants of the members of the legislature, including sixteen warrants issued to Lin-

AUDITOR'S OFFICE ILLINOIS, SPRINGFIELD, March 1. 1841

\$ 292

No. 6466

Cashier of the

State Bank of Illinois, Pay to
Lincoln
and
order, the sum of *Two hundred Twenty two* Dollars
cents, it being in full for his services as a Member
of the General Assembly, special session 1840 and session 1840 & '41.
[Countersigned and Registered.]

John D. Whitehead Treasurer.

John D. Whitehead

Auditor of Public Accounts.

[The holder of this warrant will be entitled to six per cent. interest from date, until redeemed by the State.]

Lincoln's last salary warrant for service in the General Assembly of Illinois.

Original in the office of Auditor of Public Accounts.

coln. All the pay roll sheets are not available, but enough have been found to determine what part of Lincoln's total receipts as a legislator was for salary and what part for traveling expense.

In his first session, the House met from December 1, 1834 to February 13, 1835, a total of sixty-four days. Lincoln received \$225 salary for seventy-five days, which included pay for ten Sundays and Christmas day when the House did not meet.

The distance from New Salem to Vandalia was 110 miles, which entitled him to mileage for 220 miles at \$3.00 for each twenty miles, a total of \$33. It was the custom of the legislators to vote themselves a partial salary payment of \$100 a few days before Christmas. On December 19, 1834, Lincoln received his first legislative pay in four warrants of \$50, \$20, \$20 and \$10. This was the only time during his four terms that he drew his salary in small warrants. Part of this money may have been sent to Coleman Smoot, a farmer living near New Salem who had lent him \$200 to pay some debts, buy a new suit, and attend the legislature.³⁰

In the Tenth General Assembly, Lincoln was the longest of the "Long Nine"—Sangamon County's delegation of seven representatives and two senators whose combined height exceeded fifty-four feet. The first session, at which the ill-fated Internal Improvement System was adopted and the state capital removed from Vandalia to Springfield, extended from December 5, 1836, to March 6, 1837. On December 24, 1836, each member of the Long Nine drew \$100. At the close of the session they received warrants as follows: Dan Stone and Archer G. Herndon, each \$300; Ninian W. Edwards and Andrew McCormick, each \$302; Job Fletcher \$304; John Dawson and William F. Elkin, each \$308; and Robert L. Wilson and Lincoln, each \$312. Stephen A. Douglas, representing Morgan County, received \$308 for this session, the only one of which he was a member.

Governor Duncan called the Tenth General Assembly to meet in

³⁰Reep, *New Salem*, 73.

special session on July 10, 1837 to legalize the suspension of specie payments by the State Bank, and thus prevent the forfeiture of its charter. The session lasted thirteen days and each of the members of the House received \$4.00 a day salary, a total of \$52. Lincoln had been a resident of Springfield since April, but he received mileage for 220 miles, the same amount which he had drawn at the three previous sessions while he was a resident of New Salem. He thus received \$10.00 more than the other Springfield members, who turned in only 170 miles. His warrant for \$96, dated July 22, 1837, is indorsed on the back. His first nine warrants were not indorsed, but the last seven were all signed "A. Lincoln."

Though the appropriation bills passed at each session of which Lincoln was a member specifically stated that members were to be paid only for days in attendance, all received pay for each and every day the House was in session, and also for every Sunday and every Christmas day. It is impossible to tell from the *House Journal* just how many days Lincoln was in attendance, because on several days in each session no roll call was taken, and there is no mention of his name in connection with other proceedings. In general the roll calls show that he attended with great regularity. He is known to have been absent during January 13-16, 1841, because of illness following the "fatal 1st of January," when he broke his engagement with Mary Todd. Nevertheless he drew his salary for these days.

At the opening of the Eleventh and Twelfth Assemblies, Lincoln was the Whig candidate for Speaker of the House. Had he been elected he would have received \$7.00 a day salary and \$6.00 for each twenty miles traveled. At the close of the first session of the Eleventh General Assembly, he drew his own warrant for \$302, and that of Ninian W. Edwards and Archer G. Herndon. This was a common practice at the end of the session and indicates that many of the members did not wait for the closing day, which was generally on Monday.

The second session of the Eleventh Assembly, which opened on

December 9, 1839, was the first to meet in Springfield. Lincoln received no money for traveling expenses at this session or for the two sessions of the Twelfth Assembly.³¹

As a member of the General Assembly Lincoln received sixteen warrants totalling \$1,950. Of this amount, \$1,762 represented salary; the remainder was mileage. There is no reason whatever for thinking that Lincoln sought election to the legislature because of the salary attached to the office, but for at least the first years of his service, that salary must have been a welcome addition to his slender means.

³¹*Photos* of Lincoln's sixteen warrants are in the files of the A. L. Association. See Appendix for details of Lincoln's legislative income.

II

Income From the Law

I have news from Ottawa that we win our Gallatin and Saline county case. As the Dutch justice said when he married folks, "Now vere ish my hundred tollars?" LINCOLN TO ANDREW MCCALLAN, July 4, 1851.

THE matter of fees is important," wrote Lincoln, "far beyond the mere question of bread and butter involved. Properly attended to, fuller justice is done to both lawyer and client. An exorbitant fee should never be claimed. As a general rule never take your whole fee in advance, nor any more than a small retainer. When fully paid beforehand, you are more than a common mortal if you can feel the same interest in the case, as if something were still in prospect for you, as well as for your client. And when you lack interest in the case the job will very likely lack skill and diligence in the performance. Settle the amount of fee and take a note in advance. Then you will feel that you are working for something, and you are sure to do your work faithfully and well. Never sell a fee note—at least not before the consideration service is performed. It leads to negligence by losing interest in the case, and dishonesty in refusing to refund when you have allowed the consideration to fail."¹

In a study of the fees received by Lincoln as a lawyer, one should remember that wealth was not the goal of his ambition. He was frank to admit that he knew nothing about money, saying that he never had enough of it to fret him.² Acquisition of lands and property occupied a minor place among his incentives to action.

¹ *Works*, II, 142-43.

² Carpenter, *Inner Life*, 252.

"Hard fare, small fees, and little of reputation among a limited clientage were in most cases the first fruits" of a beginning lawyer in Illinois in the '30s.³ For Lincoln, however, the beginning of his practice was not too hard, because he took the place of a good lawyer, Henry E. Dummer, in one of the two leading law firms in Springfield. Clients were many, and within a few months the work of the firm of Stuart & Lincoln fell principally to the junior partner, while Stuart conducted his campaign for Congress against Stephen A. Douglas.

To determine the amount of all Lincoln's fees or his total income in any one year is practically impossible, but from the fee book of Stuart & Lincoln it is possible to ascertain the amounts of the fees which they customarily charged. This book was retained by Lincoln when his partnership with John Todd Stuart ended. Either purposely or by oversight, he left it in the office of Lincoln & Herndon when he went to Washington in 1861. Here it remained through several changes in partnership until April, 1877, when William H. Herndon quit the practice of law, dissolving the firm of Herndon & Orendorff. The book then became the property of Alfred Orendorff, who had been associated with Herndon for ten years. Upon his death it passed to his daughter, Mrs. Edna Orendorff Macpherson, who has permitted it to be used in this study.

Although only some of the cases handled during the four year partnership are listed, the Stuart & Lincoln fee book gives a good indication of the fees which were charged. Here, for example, is one page, all in Lincoln's handwriting:

E. C. Ross	
To Stuart & Lincoln	Dr.
1837—April—To attendance at trial of right of	
J. F. Davis property before Moffett	\$5.00
Mather, Lamb & Co.	
To Stuart & Lincoln	Dr.
1837—April—To attendance at trial of right of	
J. F. Davis property before Moffett	\$5.00

³J. O. Cunningham, *Some Recollections of Abraham Lincoln* (Norwalk, Ohio, 1909), 16.

Lucinda Mason	
To Stuart & Lincoln	Dr.
1837—Oct—To obtaining assignment of Dower	\$5.00
Wiley & Wood	
To Stuart & Lincoln	Dr.
1837—8 To defence of Chancery case of Ely	\$50.00
Credit by coat to Stuart	15.00
	\$35.00
Peyton L. Harrison	
To Stuart & Lincoln	Dr.
1838—March—	
To case with Dickinson	\$10.00
Allen & Stone	
To Stuart & Lincoln	Dr.
1838—Oct	
To case with Centre	\$2.50

The fees just listed were either for office work or for cases tried before justices of the peace or in the circuit court, but one of Lincoln's first cases in the Supreme Court indicates that a low level of charges prevailed there also. The case was *Cannon v. Kinney*, and involved the possession of a sorrel horse worth \$65.00. Lincoln, representing the plaintiff, tried it in the Sangamon County Circuit Court, and then won it for his client in the Supreme Court in July, 1841. His fee was \$10.00.

Other entries show not only the small fees charged by Stuart & Lincoln, but also the diversity of their practice. On September 9, 1837, Lincoln wrote to the Third Auditor of the Treasury, submitting proof that his client, Thomas Epperson, had lost a horse in the Black Hawk War and claiming compensation on his behalf. The claim was allowed, whereupon Lincoln wrote in the fee book: "Procuring pay for lost horse for Epperson. Paid and divided \$10." At the fall term of the Sangamon County Circuit Court he procured a divorce for Rachel Roll, and was paid \$15.00 for his services at the conclusion of the trial. In collection suits, of which there were many after the Panic of 1837, the firm's fees had little relation to the amounts involved. Thus, in one instance, \$20.00 was retained for collecting a note for \$350, and on another occasion the same fee was charged for collecting \$640.53. In a third case—Harrison

v. Taylor & Dickinson—the “fee by agreement” was \$10.00 for collecting a \$500 note. In a forcible detainer case before a justice of peace Lincoln represented Joel Johnson, a Springfield hotel keeper, and noted in the fee book: “Paid Lincoln by board \$6.00.” In another case the entry reads: “Bad chance for fee \$20;” but a later credit indicates that \$15.00 was collected and divided. Throughout the book are notations indicating that the partners divided their fees equally.

*The County of Sangamon.
 To Stuart & Lincoln Dr
 To furnishing room for Grand and Petit Jurors
 at July & October terms of 1837- and March
 term of 1838. \$36-00-*

Bill of Stuart & Lincoln for use of their office as a jury room.

Original in the Illinois State Historical Library.

In addition to fees, the book contains a record of partnership expenses. Several payments of fifty cents, and one of \$1.25, were for loads of wood. An entry of \$2.25 for a “wood-saw” indicates that the junior partner did the sawing, for no payment for sawing wood is recorded. A payment of \$8.50 for a stove pipe is the largest single entry under office expense. Office expenses and rent during 1837-40 were offset by the receipt of \$108 from Sangamon County for the use of Stuart & Lincoln’s office as a jury room by the circuit court, which met on the first floor of the Hoffman Row building directly below their office.⁴

Lincoln recorded the expenses of a trip to the Tazewell County Circuit Court at Tremont. The total expense of \$21.28½ was made up of “Road expenses \$2.82½; Tavern bill \$9.00; Horse hire \$10.00.” Two items in this entry attract attention. First, expenses of circuit travel

⁴County Commissioner’s Record, *Book D*, 434, 587; *Book E*, 40.

seem to have consumed a large part of Lincoln's fees; and second, he did not own a horse when he began to travel the circuit. Lincoln had advertised a year prior to his removal to Springfield that his horse had strayed away or had been stolen. He described it as "a large bay horse, star in his forehead, plainly marked with harness, supposed to be eight years old; has been shod all around, but is believed to have lost some of his shoes, and trots and paces."⁵ His offer of a liberal reward had apparently been unavailing.

Stuart attended the courts in the northern counties of the First Circuit in the fall of 1837. From the records available it is believed that Lincoln remained in Springfield. Stuart was then promoting his candidacy for Congress and perhaps wished to consult the Whig leaders in Tazewell, McLean and Macon counties. Upon his return, he recorded in the partnership record three cases in the courts of these counties, in two of which he charged \$50 and in the other \$40.

Lincoln's first important case was the trial of Henry B. Truett, charged with the murder of the Reverend Jacob M. Early, in the Sangamon County Circuit Court in 1838. Truett and Early, both Democratic politicians, but of different factions, quarrelled in the lobby of Spottswood's Rural Hotel in Springfield and Early, who had picked up a chair to defend himself, was shot down by Truett. Truett had only recently been appointed Register of the Galena Land Office. The appointment had caused much dissension in the party and a resolution condemning it had been passed at the Democratic Convention in Peoria in November, 1837. Early was a member of the resolutions committee, and Truett blamed him for the convention's action.⁶

Truett was apprehended immediately after the shooting and was indicted by the grand jury. Stuart & Lincoln, Stephen T. Logan, Cyrus Walker, and Edward D. Baker, all Whigs, were employed to defend him. The trial, twice continued, was held in October, 1838, and Lin-

⁵*Sangamo Journal*, March 26, 1836.

⁶*Peoria Register and North-Western Gazetteer*, Oct. 20, 1838; *Sangamo Journal*, March 17, 1838.

coln's plea to the jury was in part responsible for a verdict of acquittal. Public sentiment was on Lincoln's side; it was hard to obtain a conviction for murder in Illinois prior to the Civil War.

William L. May, congressman from central and northern Illinois and the father-in-law of Truett, paid the attorneys for the defense. On March 21, 1838 he gave Stuart & Lincoln a mortgage for \$500 on 240 acres in the northern part of Sangamon, now Logan County. On August 22, 1838 Stuart & Lincoln noted on the margin of the record that the mortgage had been satisfied.⁷

Two sources of income for lawyers in Illinois in the late 1830's and early 1840's were the vast state Internal Improvement System and the State Bank. The bank and its several branches each had an attorney. The parent bank in Springfield paid a salary of \$1,200 a year, the branches \$600 to \$800, or fees according to the number of cases handled. Stephen T. Logan was the parent bank's attorney during the year prior to the beginning of his partnership with Lincoln.

The Internal Improvement System involved a large amount of legal work in the transfer to the state of rights-of-way for the railroads and contracts for materials. Many attorneys received from \$400 to \$600 a year for services of this kind in 1837-40. Lincoln was a member of the legislature that enacted the law creating the Internal Improvement System but did not profit from it as a lawyer, with the exception of \$50 which he received for sitting with the Board of Public Works for a few days in June, 1840, when one-third of claims totalling \$330,000 was allowed.⁸

Although Stuart & Lincoln and Lincoln & Herndon divided their fees equally, such was not the case with Logan & Lincoln. While absolute proof is not available, it is the opinion of those who have studied the cases handled by this partnership that Lincoln received only one-third of the fees. Despite his smaller share, Lincoln's income with

⁷Sangamon County Mortgage Record, *Book M*, 413; L. B. Stringer, *History of Logan County, Illinois*, I, 213.

⁸*Photo.*

Logan was doubtless considerably increased because approximately one-half of the 213 cases in which he appeared in the Illinois Supreme Court were tried during the three and one-half years of the Logan partnership. Concerning Supreme Court fees, Lincoln wrote:

As to fees it is impossible to establish a rule that will apply in all, or even a great many cases. We believe we are never accused of being unreasonable in this particular; and we would always be easily satisfied, provided we could see the money—but whatever fees we earn at a distance, if not paid before, we have noticed, we never hear of after the work is done. We, therefore, are growing a little sensitive on that point.⁹

Logan & Lincoln received fees ranging from \$10 to \$100 in the Supreme Court, depending upon the amount of work involved. Twenty dollars was the average fee in Supreme Court cases during their partnership.

The time and effort devoted to collecting some fees is illustrated by the case of *Dorman v. Lane*, which involved the sale of real estate to satisfy debts against an estate. Lincoln's first contact with the case was a letter received from a Shawneetown lawyer, Samuel D. Marshall, asking him to handle the case in the Supreme Court. Lincoln replied on November 11, 1842, that he had looked into the case, and believed he could get the circuit court ruling reversed. "In the last I may be mistaken," he wrote, "but I think the case at least worth the experiment, and if Dorman will risk the cost, I will do my best for the 'biggest kind of fee' as you say, if we succeed, and nothing if we fail."¹⁰

This was the beginning of a correspondence that extended over the next six years. Lincoln won the case in the Supreme Court in January, 1844, but Lane continued to contest the matter. Lincoln had received a mortgage on 160 acres near Shawneetown to guarantee his fee if he won the case. On April 8, 1853 he gave a quitclaim deed to the land to William Dorman in consideration of the payment of \$100,

⁹ *Works*, II, 98–9, Lincoln to James S. Irwin, Nov. 2, 1843.

¹⁰ Tracy, 9.

thus collecting his fee eleven years after his first examination of the case.¹¹ The story that Lincoln took no fee, but gave his services as a wedding present to the Dormans, as related in Beveridge I, 558, is not borne out by the facts.

Logan & Lincoln, and other Springfield lawyers, found the federal bankruptcy law of 1841 a good source of fees during the period it was in force.¹² This law, passed to alleviate the distress caused by the Panic of 1837, was the second of its kind in the history of the United States, and the first to make provision for voluntary bankruptcy. Cases arising from it were not profitable enough to encourage out-of-town lawyers to attend Judge Nathaniel Pope's "Bankruptcy Court" in person, so Springfield lawyers were usually retained. In a letter to Garland B. Shelledy, a Paris, Illinois, lawyer, Lincoln wrote that he would take care of Shelledy's bankruptcy cases, saying: "As to the terms, we are willing to attend each case you prepare and send us for \$10 (when there shall be no opposition) to be sent in advance, or you know that it is safe."¹³ Few of the seventy-seven such cases handled by Logan & Lincoln were contested. Records of the bankruptcy court were burned in the Chicago fire of 1871. However, the law required the publication in the Springfield papers of the preliminary and the final hearings in each case. From these notices it appears that Logan & Lincoln were one of the five leading firms in bankruptcy practice in the state.

Logan & Lincoln occasionally handled cases in counties not in the Eighth Circuit. One such case was the divorce suit of Aquilla Wren *v.* Clarissa Wren, tried in the Peoria County Circuit Court in March, 1844. Logan represented the defendant at the time the divorce was granted, while Lincoln handled the case when the question of alimony came up at the next term of court. For their fee he drew up a note for \$150, which was signed by Clarissa Wren and two sureties, and later paid by

¹¹ Photo of deed; Dorman *et ux. v.* Lane in 6 Ill. 143-52.

¹² Pratt, *Lincoln, 1840-1846*, contains a list of Logan & Lincoln's bankruptcy cases. The law went into effect Feb. 1, 1842 and was repealed March 3, 1843.

¹³ *Works*, I, 189.

Amaziah Hart, who married the divorced woman.¹⁴ The Wrens had both lived in Springfield, which probably accounts for Logan & Lincoln's connection with the case.

Lincoln does not appear to have had an extensive practice in the probate court of Sangamon County. Most of the Lincoln papers in the probate files of the county were removed by William H. Herndon, who usually left copies in his unmistakable handwriting, a practice approved by the clerk. The records indicate that five to ten dollars was the average fee of all lawyers of the time in probate matters. A typical receipt given by Lincoln reads: "Received of Moses M. Martin as administrator of the estate of Isaac Martin deceased the sum of seven dollars & fifty cents, in full for services rendered said estate."¹⁵ This receipt was dated October 15, 1838.

Herndon was a student in the Logan & Lincoln office when he was appointed administrator of the estate of James Bell, a former partner with Joshua F. Speed in the store of James Bell & Co. Lincoln was employed to handle a court matter for the estate for which he receipted on April 6, 1846, as follows: "Received of William H. Herndon administrator of James Bell deceased five dollars in getting decree to sell real estate."¹⁶

The partnership of Logan and Lincoln came to an end in the fall of 1844, and was superseded by that of Lincoln and Herndon, which lasted for the remainder of Lincoln's practice. The statement is often made that the partners kept no office records, merely dividing their fees as they were collected, but the Illinois State Historical Library possesses a Lincoln and Herndon fee book for the years 1845-47. In this, in Herndon's handwriting, are recorded cases in Springfield, and in the adjoining counties of Christian, Menard, and Logan. The list of cases is known to be incomplete, so it may be assumed that the book contains only those cases in which the fee was not immediately collected. The two extremes

¹⁴*Photo.*

¹⁵*Photo.*

¹⁶*Photo.*

- 37 Negro vs: Robt Smith (for self)
To attending to case (Negro Rob) \$10 5 00
- 38 S. M. Tinsely vs: Sam. & old man Ross (for self)
To attending to case 5 00
- 39 Fred B. C. Webster & wife Moore (for self)
To attending to case for J. P. Logan 5 00
- 40 Creditors vs: A. J. Stephens (for self)
To attending to case in Chas Co: Cir Co: 10 00
By cash 5 00
5 00

in fees in the book are \$3 and \$100. Most of the entries are for \$10. The \$3 fee was for drawing a power of attorney and the \$100 fee was for a case in the Supreme Court which had been continued through several terms. In spite of the fact that Lincoln was now an experienced lawyer and a prominent politician, the general level of fees recorded in the Lincoln and Herndon fee book was about the same as those charged by Stuart and Lincoln. Thus in *Ball v. McGuire*, a contest over a justice of peace election, Lincoln charged \$20. In cases where little work was necessary, or where the amount of money involved in the suit was small, the fee was generally \$5. Thus Lincoln charged James A. Barrett, a Springfield land speculator, \$5 for advice and for drawing a mortgage. Something of the system with which the firm kept their accounts is revealed by the entry in *Munsell v. Temple*, wherein one-half of the \$20 fee was received in cash and the remainder in the form of a note. The fee book entry indicates that the note had been mislaid and could not be found. A second notation shows that the firm eventually received the money. The few entries for United States Court cases indicate that \$20 was the average fee.

Lincoln was well fitted to perform the service which the record shows he rendered to S. M. Tinsley, owner of a Springfield general store—that of presenting a petition to the legislature and giving legal advice in relation to the petition. No amount for this service is noted in the fee book and the partners may have traded out the fee with Tinsley. On another occasion, when Tinsley tried to collect a bill due his store, Lincoln defended “Sam and old man Poor,” charging them \$5. In a slander suit, *Beaty and wife v. Miller and wife*, in which Lincoln appeared for the defendants on three occasions in the Sangamon County Circuit Court, the jury found the defendants guilty and assessed damages of \$45. Lincoln & Herndon got \$10 in cash and a credit of \$10 at John Irwin & Co., a store in Springfield. Fees in criminal cases ranged from \$5 to \$25, determined not by the outcome of the case, but by the ability of the defendant to pay.

Lincoln asserted his right to fix his fee for services. When George P. Floyd of Quincy sent him \$25 for drawing a deed, Lincoln returned \$10 to the client. It was not singular that Lincoln returned \$10, but that he did not return more, as \$5 was the usual fee for drawing a deed. Lincoln's letter to Floyd, returning the \$10, reads:

Springfield, Illinois
February 21, 1856

Mr. George P. Floyd
Quincy, Illinois.

Dear Sir: I have just received yours of 16th, with check on Flagg & Savage for twenty-five dollars. You must think I am a high-priced man. You are too liberal with your money.

Fifteen dollars is enough for the job. I send you a receipt for fifteen dollars, and return to you a ten-dollar bill.

Yours truly,
A. LINCOLN¹⁷

Lincoln's letters are evidence of his lack of system as far as records were concerned. The following, written to Herndon soon after his arrival in Washington in 1847, is typical of several which have been preserved:

You may remember that about a year ago a man by the name of Wilson (James Wilson, I think) paid us twenty dollars as an advance fee to attend to a case in the Supreme Court for him, against a Mr. Campbell. . . . When I was at Bloomington last fall, I met a friend of Wilson, who mentioned the subject to me, and induced me to write to Wilson, telling him I would leave the ten dollars with you which had been left with me to pay for making abstracts in the case, so that the case may go on this winter; but I came away, and forgot to do it. What I want now is to send you the money, to be used accordingly, if any one comes on to start the case, or to be retained by you if no one does.¹⁸

Fees charged by the lawyers on the Eighth Circuit did not increase greatly from 1839, when this circuit was formed, until the close of Lincoln's practice. Ten and twenty dollars were the fees most often charged. Lincoln wrote to James F. Joy, attorney for the Illinois Central Rail-

¹⁷ Tracy, 66.

¹⁸ *Works*, I, 315.

road, on September 14, 1855, that he had handled fifteen cases for the railroad in the counties of McLean and DeWitt, and that he had concluded to lump them off at ten dollars a case. At the bottom of his letter he had Judge Davis certify to the facts, and state that the charge of \$150 was very reasonable.¹⁹

The amount of work for which Lincoln felt he was entitled to a twenty dollar fee can be illustrated by the assumpsit suit of Lesure & Bliss *v.* County of Menard. David B. Campbell represented the plaintiffs, and Lincoln the county. Lincoln's first appearance in this case was at the June, 1843, term of the Menard County Circuit Court, when a change of venue to Sangamon was granted. Soon afterward the plaintiffs took a non-suit and were granted an appeal to the Supreme Court in November, 1844. Altogether, Lincoln appeared ten times in this case. He received his fee from the County Commissioners' Court of Menard. Their record read: "To A. Lincoln to attending suit vs. Lesure and Bliss through two continuances and on trial hearing \$20.00." ²⁰

Lesure & Bliss *v.* County of Menard was perhaps unusual in the amount of work involved for a fee of \$20. However, in another case where Lincoln represented the county, Overholt & Squier *v.* County of Christian, he made special trips to Taylorville to handle the case in Christian, and to Decatur in Macon County where the case was tried a second time, and finally he appeared in the Supreme Court, all for a fee of \$50. A contract for the construction of a court house was involved. Lincoln lost the case in the Macon County Circuit Court, but won it in the Supreme Court.²¹

Small as Lincoln's fees often were in cases on the circuit, they were not always as negligible as some of his associates have indicated. Henry C. Whitney's account of Lincoln's earnings at a special term of the Champaign County Circuit Court in June, 1856, is an example. At the close of the term, said Whitney, Lincoln had collected only \$25 or \$30.

¹⁹ Typed copy of letter in files of A. L. Assoc.

²⁰ File Box No. 38, County Clerk's Office, Menard County.

²¹ Files; Photo of plea, notice and instruction written by Lincoln.

"One of our clients owed him \$10, which he felt disappointed at not being able to collect; so I gave him a check for that amount. . . . I do not remember to have seen him happier than when he got his little earnings together, being less than \$40, as I now recollect it, and had his carpet-bag packed, ready to start home."²²

Forty dollars for a term of court is not an impressive sum, and it shrinks to insignificance when one remembers that while he was earning it, Lincoln received 110 votes as a candidate for the Republican vice presidential nomination. But one should also remember that in 1856 Champaign was a thinly populated county with little litigation, that this special term lasted only five days, and that, by Whitney's own statement, the cases which came up were "meagre both in amount and incident, tried usually by the court without the aid of a jury." Doubtless such small returns were not uncommon, but on the whole Lincoln's circuit earnings, at least in the later years of his practice, were larger than Whitney's statement indicates.

Lincoln attended the Edgar County Circuit Court for the first time in May, 1842, when he assisted Usher F. Linder in the trial of Samuel Nolan *v.* John Hunter. He wrote and filed the defendant's demurrer, withdrew it the following day, filed a plea in bar, and assisted two days later in arguing the case before a jury. Hunter had paid Linder \$15 and had agreed to pay \$5 more if Linder wished to have assistant counsel. Lincoln did all this work in the case because it was his first visit to Paris, the county seat, and he may have had no other business on hand.

Prior to his term in Congress, Lincoln generally attended the sessions of the Coles County Circuit Court at Charleston, although Coles was not one of the Eighth Circuit counties. There, in May, 1845, he got a judgment of approximately \$200 for Thomas McKibben against Jonathan Hart. He then drew up an order, which McKibben signed, assigning \$35 of the judgment to himself as a fee. This order he left with the circuit clerk with instructions to give the money, when paid, to his

²²H. C. Whitney, *Life on the Circuit With Lincoln* (Angle, ed.), 95, 97.

father, then living on a farm eight miles southwest of Charleston. John D. Johnston, Lincoln's step-brother, receipted for the money.²³

At the close of the April term of the McLean County Circuit Court, 1853, Lincoln gave Kersey H. Fell, a Bloomington attorney, a receipt for \$30 for his fees in four cases which he had taken care of during Fell's illness.²⁴

Lincoln and John T. Stuart each received a twenty-five dollar retainer in November, 1850, to represent the State of Illinois in the Supreme Court case of Compher *et al. v. The People*. The case involved the sureties upon the bond of the Collector of Peoria County. Lincoln and Stuart won their case when the Supreme Court affirmed the judgment rendered against the sureties in the Tazewell County Circuit Court. On January 8, 1851, they each received an additional \$25 for their services.²⁵

Lincoln was one of six attorneys for the defense in the murder case of the People *v. Theodore Anderson and Jane Anderson* which occupied the Sangamon County Circuit Court for ten days in November, 1856. The defendants were indicted for the slaying of George Anderson, uncle of Theodore, and husband of Jane. The case, reported in great detail in the local press, affords one of the best examples for the study of trial methods in the last years of Lincoln's practice. Thomas Lewis, one of his fellow attorneys, said that Mrs. Anderson raised \$300 and gave \$100 each to her lawyers, S. T. Logan, Benjamin S. Edwards and himself. Lewis continued:

Conscious as we were of the innocence of the parties, we offered Abraham Lincoln \$25 each, making the fees \$75 each. Lincoln accepted. . . . A feeling had sprung up against the woman, and a \$200 fee was raised to employ an assistant for the prosecution. It was first offered Lincoln, as he told us. He declined. He said he would sooner defend the woman for nothing than prosecute her for \$200. There were 150 witnesses in the case . . . with a verdict of acquittal.²⁶

²³Photo.

²⁴Photo.

²⁵*Illinois Reports to the General Assembly*, 1851, 1853; 12 Ill. 290.

²⁶Thomas Lewis's letter, "Springfield of the Past," in *Ill. State Register*, July 10, 1899.

The trial of Thomas Patterson for murder in the Champaign County Circuit Court in April, 1859, is one of Lincoln's best known cases. Patterson was indicted for striking and killing Samuel Dehaven with a two-pound scale weight. Lincoln was assisted in the defense by Whitney, Leonard Swett and W. G. Coler. The plea was self-defense—that Patterson firmly believed that Dehaven was going to strike him with a spade. The defendant's respectable connections and reputation as a quiet, industrious, bashful, even timid man were emphasized by Lincoln in his final plea. The jury returned a verdict of guilty. Judge David Davis overruled Lincoln's motion for a new trial and sentenced Patterson to three years in the penitentiary. A year later, when he was a candidate for the presidency, Lincoln made a strong and successful plea for a pardon for Patterson.²⁷

Lincoln and Swett each received a \$200 fee for defending Patterson. A note for part of this amount—\$60—which was yet unpaid, was held by Lincoln at the time of his death. It was collected with interest, in February, 1866, by Sheldon & Jaques, lawyers of Champaign, for Judge Davis, the administrator of Lincoln's estate.²⁸

Although Lincoln's fees were small by present-day standards, he had no patience with the clients who sought to evade them. "Lincoln never believed in suing for a fee. If a client would not pay on request he never sought to enforce collection."²⁹ So wrote his partner Herndon. Existing records, however, show six instances in which Lincoln brought suits to collect fees for legal services, and there may have been other suits recorded in documents now lost or destroyed.³⁰

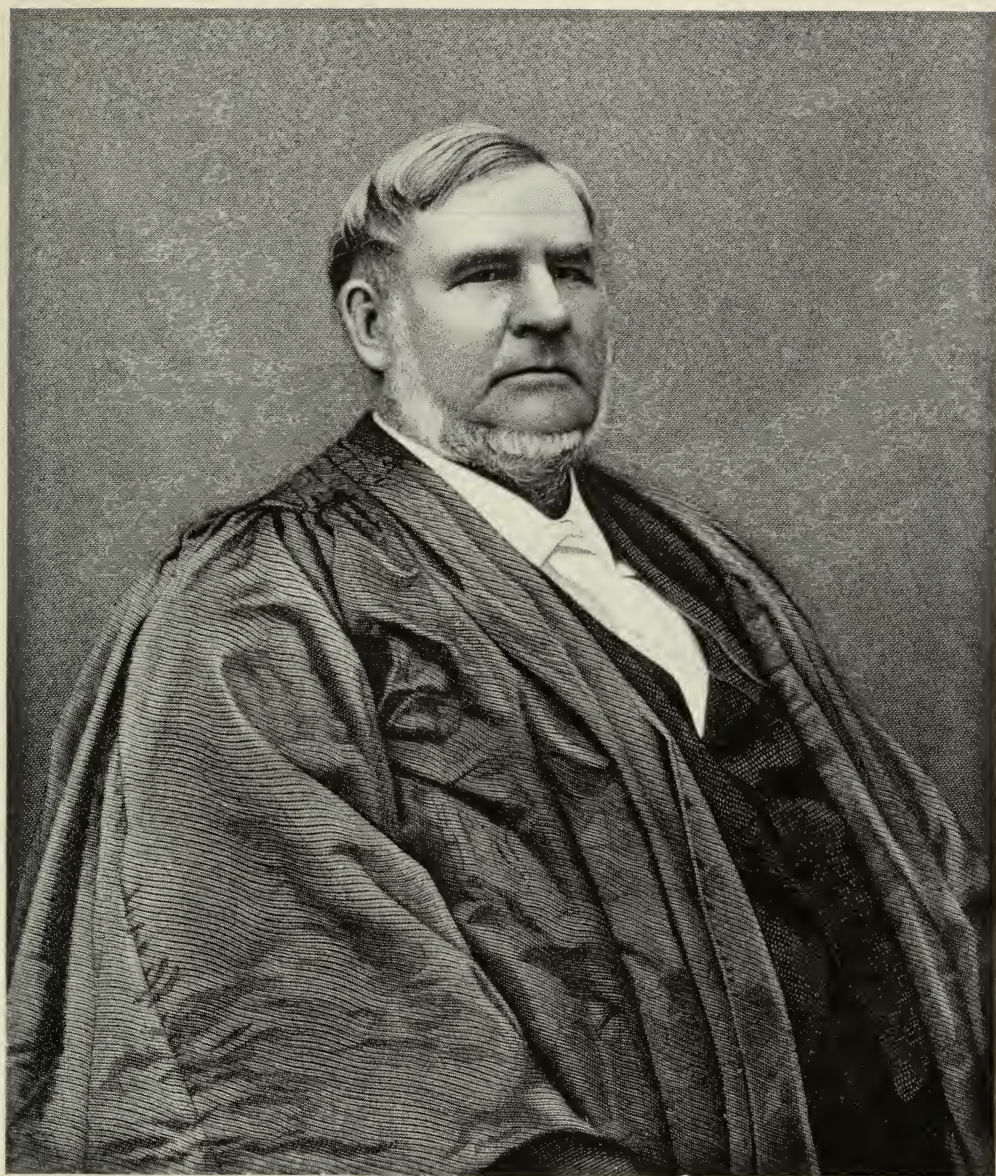
The first case in which he sued was in DeWitt County in 1841. In the *People v. Spencer Turner*, tried in 1840 at the May term of the circuit court of DeWitt County, Lincoln, Stephen A. Douglas and Kirby

²⁷ Pratt, "Lincoln Defends Tom Patterson," in *Illinois Bar Journal*, Oct. 1940.

²⁸ Photo.

²⁹ Herndon's *Lincoln* (Angle ed.), 261.

³⁰ Wm. H. Townsend, *Abraham Lincoln, Defendant* (Boston, 1923). This was the first study made of Lincoln's suits to collect fees.



David Davis, Administrator of the estate of President Lincoln.

Courtesy of the Illinois State Historical Library.

Benedict, the last named of Decatur, defended Turner. This is the only case of record in which Lincoln and Douglas were counsel on the same side, although they frequently appeared on opposite sides in the Sangamon County Circuit Court and the Illinois Supreme Court. The defendant was not yet twenty-one years of age. He had been indicted on the charge of beating to death Matthew K. Martin. A plea of not guilty was entered for Turner, and Lincoln made the final appeal to the jury. The jury found Turner not guilty.

Lincoln received a ninety-day note for \$200 signed by Turner and his brother William, dated the day of the trial. The Turners failed to pay the note. Lincoln brought suit in October, 1841, and got judgment for the amount of the note, interest, and costs against Spencer Turner. William was ordered to show cause at the next term of court why he should not be made a party to the judgment. On Lincoln's motion the case was continued each term until April, 1846, when the court awarded Lincoln judgment for \$213.50 and \$27.31 costs, which he received, according to the sheriff's record in the execution docket.³¹

Douglas received a note for \$100 for his services, which he discounted at S. M. Tinsley & Co., in Springfield. The holder in 1843 brought suit in the DeWitt County Circuit Court to collect on the note, and was awarded the amount of the note with interest and costs.³²

One of the most singular cases in which Lincoln took part, and the case which stirred his interest over a longer period than any other, was that of the Traylor brothers for the supposed murder of Archibald Fisher. The missing man disappeared in Springfield on June 2, 1841, when taking a walk with the Trailors. Henry Traylor, at the hearing before two justices of the peace in Springfield accused his brothers, Archibald and William, of murdering Fisher. Doctor Gilmore of Warren County, where William Traylor and Fisher lived, came before the court and stated that Fisher was not dead. He testified that Fisher

³¹DeWitt Circuit Court Record, *Book 1*; Pratt, "Lincoln and Douglas as Counsel on the Same Side," *American Bar Assoc. Journal*, March, 1940.

³²*Photo; Record.*

had arrived at home in feeble health and could give no rational account of his disappearance and his subsequent trip home.

At the close of the hearing Lincoln wrote to his friend Joshua F. Speed, then at Louisville, Kentucky, a detailed account of the affair:

We have had the highest state of excitement here for a week past that our community has ever witnessed; and although the public feeling is somewhat allayed, the curious affair which aroused it is very far from being even yet cleared of mystery. It would take a quire of paper to give you anything like a full account of it, and I therefore only propose a brief outline. The chief personages in the drama are Archibald Fisher, supposed to be murdered, and Archibald Traylor, Henry Traylor, and William Traylor, supposed to have murdered him. The three Trailors are brothers; the first, Arch., as you know, lives in town; the second, Henry, in Clary's Grove; and the third, William, in Warren County; and Fisher, the supposed murdered, being without a family, had made his home with William. On Saturday evening, being the 29th of May, Fisher and William came to Henry's in a one-horse dearborn, and there stayed over Sunday; and on Monday all three came to Springfield (Henry on horseback), and joined Archibald at Myers's, the Dutch carpenter. That evening at supper Fisher was missing, and so next morning some ineffectual search was made for him; and on Tuesday, at one o'clock P.M. William and Henry started home without him. In a day or two Henry and one or two of his Clary Grove neighbors came back for him again, and advertised his disappearance in the papers. The knowledge of the matter thus far had not been general, and here it dropped entirely, till about the 10th instant, when Keys received a letter from the postmaster in Warren County, that William had arrived home, and was telling a very mysterious and improbable story about the disappearance of Fisher, which induced the community there to suppose he had been disposed of unfairly. Keys made this letter public, which immediately set the whole town and adjoining county agog. And so it has continued until yesterday. The mass of the people commenced a systematic search for the dead body, while Wickersham was despatched to arrest Henry Traylor at the Grove, and Jim Maxcy to Warren to arrest William. On Monday last, Henry was brought in, and showed an evident inclination to insinuate that he knew Fisher to be dead, and that Arch. and William had killed him. He said he guessed the body could be found in Spring Creek, between the Beardstown road and Hickox's mill. Away the people swept like a herd of buffalo, and cut down Hickox's mill-dam *nolens volens*, to draw the water out of the pond, and then went up and down and down and up the creek, fishing and raking, and raking and ducking, and diving for two days, and, after all, no dead body found.

In the mean time a sort of scuffling-ground had been found in the brush in the angle, or point, where the road leading into the woods past the brewery and

the one leading in past the brick-yard meet. From the scuffle-ground was the sign of something about the size of a man having been dragged to the edge of the thicket, where it joined the track of some small-wheeled carriage drawn by one horse, as shown by the road-tracks. The carriage-track led off toward Spring Creek. Near this drag-trail Dr. Merryman found two hairs, which, after a long scientific examination, he pronounced to be triangular human hair, which term, he says, includes within it the whiskers, the hair growing under the arms and on other parts of the body; and he judged that these two were of the whiskers, because the ends were cut, showing that they had flourished in the neighborhood of the razor's operations. On Thursday last Jim Maxcy brought in William Traylor from Warren. On the same day Arch. was arrested and put in jail. Yesterday (Friday) William was put upon his examining trial before May and Lavelly. Archibald and Henry were both present. Lamborn prosecuted, and Logan, Baker, and your humble servant defended. A great many witnesses were introduced and examined, but I shall only mention those whose testimony seemed most important. The first of these was Captain Ransdell. He swore that when William and Henry left Springfield for home on Tuesday before mentioned, they did not take the direct route,—which, you know, leads by the butcher shop,—but that they followed the street north until they got opposite, or nearly opposite, May's new house, after which he could not see them from where he stood; and it was afterward proved that in about an hour after they started, they came into the street by the butcher shop from toward the brick-yard. Dr. Merryman and others swore to what is stated about the scuffle-ground, drag-trail, whiskers, and carriage-tracks. Henry was then introduced by the prosecution. He swore that when they started for home, they went out north, as Ransdell stated, and turned down west by the brick-yard into the woods, and there met Archibald; that they proceeded a small distance farther, when he was placed as a sentinel to watch for and announce the approach of any one that might happen that way; that William and Arch. took the dearborn out of the road a small distance to the edge of the thicket, where they stopped, and he saw them lift the body of a man into it; that they then moved off with the carriage in the direction of Hickox's mill, and he loitered about for something like an hour, when William returned with the carriage, but without Arch., and said they had put him in a safe place; that they went somehow—he did not know exactly how—into the road close to the brewery, and proceeded on to Clary's Grove. He also stated that sometime during the day William told him that he and Arch. had killed Fisher the evening before; that the way they did it was by him (William) knocking him down with a club, and Arch. then choking him to death.

An old man from Warren, called Dr. Gilmore, was then introduced on the part of the defense. He swore that he had known Fisher for several years; that Fisher had resided at his house a long time at each of two different spells—once while he built a barn for him, and once while he was doctored for some chronic

disease; that two or three years ago Fisher had a serious hurt in his head by the bursting of a gun, since which he had been subject to continued bad health and occasional aberration of mind. He also stated that on last Tuesday, being the same day that Maxcy arrested William Trailor, he (the doctor) was from home in the early part of the day, and on his return, about eleven o'clock, found Fisher at his house in bed, and apparently very unwell; that he asked him how he came from Springfield; that Fisher said he had come by Peoria, and also told of several other places he had been at more in the direction of Peoria, which showed that he at the time of speaking did not know where he had been wandering about in a state of derangement. He further stated that in about two hours he received a note from one of Trailor's friends, advising him of his arrest, and requesting him to go on to Springfield as a witness, to testify as to the state of Fisher's health in former times; that he immediately set off, calling up two of his neighbors as company, and, riding all evening and all night, overtook Maxcy and William at Lewiston in Fulton County; that Maxcy refusing to discharge Trailor upon his statement, his two neighbors returned and he came on to Springfield. Some question being made as to whether the doctor's story was not a fabrication, several acquaintances of his (among whom was the same postmaster who wrote Keys, as before mentioned) were introduced as sort of compurgators, who swore that they knew the doctor to be of good character for truth and veracity, and generally of good character in every way. Here the testimony ended, and the Trailors were discharged, Arch. and William expressing both in word and manner their entire confidence that Fisher would be found alive at the doctor's by Galloway, Mallory, and Myers, who a day before had been despatched for that purpose; while Henry still protested that no power on earth could ever show Fisher alive. Thus stands this curious affair. When the doctor's story was first made public, it was amusing to scan and contemplate the countenances and hear the remarks of those who had been actively in search for the dead body: some looked quizzical, some melancholy, and some furiously angry. Porter, who had been very active, swore he always knew the man was not dead, and that he had not stirred an inch to hunt for him; Langford, who had taken the lead in cutting down Hickox's mill-dam, and wanted to hang Hickox for objecting, looked most awfully woebegone: he seemed the "victim of unrequited affection," as represented in the comic almanacs we used to laugh over; and Hart, the little drayman that hauled Molly home once, said it was too *damned* bad to have so much trouble, and no hanging after all.³³

Nearly five years later Lincoln wrote a more detailed story of the affair for publication, sending the account to a Quincy lawyer, whom Herndon identifies as Abraham Jonas, but who may have been Andrew

³³ *Works*, I, 168-74.

Johnston, with whom Lincoln was then corresponding and sending samples of his poetry. Lincoln's composition was printed in the *Quincy Whig*, April 15, 1846, with the name of the author undisclosed. A week later it was reprinted in the *Sangamo Journal*, and in October in the *Western Law Journal*, in each case without the name of the author.³⁴

Lincoln was probably reminded of the case when it became necessary for Logan & Lincoln to file suit to collect their \$100 fee from the executor of William Traylor. They had failed to take a note for the fee and Traylor had refused to pay. James D. Smith, his executor, refused payment on the ground that the claim was not filed in time. Logan & Lincoln in July, 1845, brought suit in the Sangamon County Circuit Court and got judgment on November 19th, but failed to collect. Three years later they brought the case before the probate justice of Warren County, who ruled in favor of their claim, and ordered the executor to pay Logan & Lincoln \$110. The executor appealed the case to the Warren County Circuit Court and here Judge Norman H. Purple reversed the judgment of the probate justice. Logan & Lincoln appealed the case to the Northern Division of the Supreme Court sitting at Ottawa. Here the case was dismissed at the June term 1849.³⁵ Lincoln was probably so busy trying to get the appointment as Commissioner of the General Land Office that he neglected the case.

Lincoln filed the declaration in the case of Logan & Lincoln *v.* John Atchison in the Sangamon County Circuit Court. They sought to recover \$200, probably due for services. On July 29, 1845, the defendant defaulted and a jury awarded Logan & Lincoln \$100 and costs. Court records do not show their employment as attorneys for Atchison in the circuit or supreme courts. Records of the federal courts in Illinois for this period are not available.³⁶

³⁴Roger W. Barrett, *A Strange Affair* (Peoria, 1933), contains Lincoln's story with additional matter.

³⁵The details of this suit in the various courts are taken from Logan & Lincoln *v.* James D. Smith in Supreme Court *File No. 12,030*.

³⁶Record, *Book I*, 5, 12.

A declaration in Lincoln's handwriting was filed in the Sangamon County Circuit Court on March 5, 1850, in the name of Lincoln & Herndon against John B. Moffett for services as follows:³⁷

To attending suit with Lewis and others, Sangamon Circuit Court	\$100.00
To attending suit with Lewis <i>et al.</i> in Supreme Court	50.00
	\$150.00

Lincoln, in October, 1848, brought suit on behalf of Moffett against his partners, Thomas Lewis and Willis H. Johnson, alleging that Lewis had not made a fair distribution of the proceeds of the sale of the patent rights to an atmospheric churn, invented by Johnson, in which the partners were to share equally. Lewis had sold the rights in the churn for \$38,000 and withheld \$12,000 as his commission. The court awarded Lewis \$1,000 for his services, and directed him to pay \$1,377.41 due on the partnership account. Lewis appealed to the Supreme Court. The opinion of the court, written by Justice John D. Caton gave Lewis \$1,000. Commenting upon Lewis' success in selling the churn, the court said: "Now, the time actually employed was very inconsiderable, but the results were truly wonderful, when we consider the sales were made on actual exhibition of the churn, when the testimony shows, and all now seem to admit, that the invention is really worthless."³⁸

Moffett was disgruntled and refused to pay Lincoln & Herndon their fee. Their charge of \$100 in the circuit court was higher than Lincoln's usual fee for similar services. Perhaps he placed it high thinking that Moffett would ask a reduction. The court awarded Lincoln & Herndon \$75 and costs on March 20, 1850, by agreement.³⁹ Moffett did not pay and Lincoln had an execution issued, directed to the sheriff of Christian County. This was returned marked "no property found." Later in the year the sheriff of Sangamon County levied on forty acres owned by Moffett and situated four miles east of Springfield. This tract was sold

³⁷ Wm. H. Townsend, *Lincoln The Litigant* (Boston, 1925), 19-20.

³⁸ 11 Ill. 392-402. See Hertz, *Abraham Lincoln, A New Portrait*, II, 668-72, for Lincoln's connection with *Aspinall v. Lewis et al.*, a case arising from the patent rights to the worthless churn.

³⁹ *Record*; Weik MSS. No. 482.

to Lincoln & Herndon by the sheriff on March 24, 1851. They held the land until June 16, 1852, when William T. Moffett agreed to take it off their hands for \$99.06, which included the judgment, costs and interest. Herndon noted on the execution in April, 1853, the receipt in full, paid in gold and silver.⁴⁰

Lincoln's determination to collect his fee, regardless of its size, is best illustrated in the case of *The People v. Samuel Brown*. The de-

Danville, Ill. May 15. 1852.

For value received I promise to pay O. S. Davis and A. Lincoln, eighty dollars, whenever the five suits brought in the Hamilton county circuit court, by the People of the State of Illinois, against me, on five several Recognizances of bail, shall be finally decided in my favor, and not before—
B. L. Pate

Promissory note for a fee, drawn by Lincoln.

fendant had a watermelon patch in Taylorville which was raided by a gang of boys. Brown shot one of the boys, Jesse Squier, in the back, painfully wounding him. Indicted at the spring term of the Christian County Circuit Court in 1850, Brown employed Lincoln to defend him. On Lincoln's motion the case was continued term after term because of the absence of the leading witness. In November, 1852, the state's attorney entered a *nolle prosequi*.

Brown gave Lincoln his note for \$10. Lincoln attended the next term of court, and not finding Brown, left the note with a friend for collection. Brown paid five dollars but refused to pay the remainder. Lincoln then brought suit before Justice of the Peace Mason. The

⁴⁰Record; Photo of execution; Dorlan's Record Book, p. 817, in J. K. Payton Abstract Co., Springfield, Ill.

justice's docket indicates that Brown paid the balance of five dollars on November 22, 1853.⁴¹

One of Lincoln's most important sources of income in the 1850's was the Illinois Central Railroad. When he was first employed is uncertain. It has been positively asserted, and as strongly denied, that he was a lobbyist for the road when it secured its charter in 1851. Judge Anthony Thornton of Shelbyville said that he had "a distinct recollection that Mr. Lincoln and several members of the legislature were engaged by the Illinois Central."⁴² Diametrically opposite is the statement of Robert Rantoul, son of one of the promoters of the road, before the Massachusetts Historical Society in 1909, to the effect that Lincoln, in a conversation with his father at the White House in 1863, said that "he did all he could to stop it, but was not successful."⁴³

Certain it is that Lincoln was in close attendance upon the legislature in the session of 1851. When the session was over he wrote to William Martin, an Alton attorney, "The Legislature having got out of the way, I at last find time to attend to the business you left with me."⁴⁴ Letters written by James F. Joy, agent for the company, to William P. Burrall, its president, show that at the time the charter was granted the company was employing a lobbyist, and that he was later placed in the permanent retainer of the company. On January 16, 1854, Joy wrote to Burrall:

I do not know whether it is contemplated by the committee that I shall employ aid at the Legislature if I deem it expedient. There is one man, however, whom it is for the interest of the company to have with us in every way and whom hitherto I have always had with me and whom for no consideration should I want against me at the Legislature. I would recommend that he be interested permanently for the company, as it is apparent that you will need more or less legislation frequently. A retainer or a salary of \$1,000 a year will command him, and he is a valuable ally and a dangerous opponent in any matter before the Legislature. I would also recommend that this be a matter entirely confidential

⁴¹ Taylorville *Semi-Weekly Breeze*, Feb. 12, 1909; Thomas, *Lincoln, 1847-1853*, 204, 308.

⁴² Typed copy in files of A. L. Assoc.

⁴³ *Proceedings*, Mass. Hist. Soc. (Boston, 1909), 84.

⁴⁴ Photo of letter dated Feb. 19, 1851.

and that nothing ever be said about his being employed. I would recommend an understanding with him for two or three years. Of course, I mean that this shall be decided by the committee but that it shall be deemed confidential by each of them.⁴⁵

Joy followed up this recommendation with a second letter on February 2, in which he wrote:

It might be necessary for me to engage more influence at Springfield. A single man to whom I alluded in a postscript to my last letter to you was sufficient last winter. I shall probably have to strengthen him this winter to accomplish the purpose I deemed last winter of sufficient importance to induce me to give such instructions as defeated B's [Brough] bill.⁴⁶

John Brough, president of the Madison and Indianapolis Railroad, was the leader of a group seeking a charter for the Mississippi and Atlantic Railroad, now a part of the Baltimore and Ohio system. Lincoln is known to have been a vigorous and consistent opponent of Brough's plans. On March 1, 1854, he, John T. Stuart, and Benjamin S. Edwards wrote an opinion denying the validity of the organization of the Mississippi and Atlantic road under the terms of the railroad incorporation act.⁴⁷

Lincoln's first case of record for the Illinois Central—a case involving the condemnation of a right of way—was tried in Champaign County in May, 1853. He received \$25 for his services. During the next five years he assisted Clifton H. Moore in the courts of DeWitt and McLean counties in numerous cases in which the railroad was a defendant.⁴⁸ Joy wired Lincoln, in October of the same year, asking him to come to Chicago and act as arbitrator between the Illinois Central and Northern Indiana Railroads.

When one thinks of Lincoln and the Illinois Central, however, he is far more likely to have in mind Lincoln's famous fee suit than the years of prosaic services he rendered to the company.

⁴⁵ Typed copy in files of A. L. Assoc.

⁴⁶ *Ibid.*

⁴⁷ Angle, *New Letters*, 122–28, taken from *Daily St. Louis Intelligencer*, March 9, 1854.

⁴⁸ *Photos.*

The charter of the Illinois Central, it will be remembered, provided that the company should pay to the state each year five per cent of its gross receipts. In return, all its property was exempted from taxation for six years. At the end of this period the charter provided that "an annual tax for State purposes shall be assessed by the auditor upon all the property and assets of every kind and description belonging to said corporation."⁴⁹

Construction of the railroad began as soon as it was chartered, and in May, 1853, the line from the Illinois River to Bloomington was completed and in operation. In August, 1853, McLean County started proceedings to force the Illinois Central to pay taxes on the property it owned within the county. A county tax in addition to the payment of five per cent of its gross earnings to the state would have been practically impossible, and would have endangered the life of the road. The company refused to pay and brought suit in the McLean County Circuit Court to enjoin collection. Lincoln saw the importance of the issue and was anxious to have a part in the litigation.

Champaign County also considered taxing the railroad's property and Lincoln talked the question over with T. R. Webber, the circuit clerk. When the railroad sought to obtain his services he felt under obligation to Webber and wrote to him on September 12, 1853, suggesting that the two counties make common cause. "I am somewhat trammelled by what has passed between you and me," he wrote, "feeling that you have the first right to my services, if you choose to secure me a fee something near such as I can get from the other side.

"The question in its magnitude to the Co. on the one hand and the counties in which the Co. has land on the other is the largest law question that can now be got up in the State, and therefore in justice to myself, I can not afford, if I can help it, to miss a fee altogether."⁵⁰

⁴⁹Charter I. C. R. R. Co., Act, Feb. 10, 1851. *Laws of Illinois*, 2nd. Sess. 61-75. Beveridge, *Abraham Lincoln*, I, 583-93, contains a good account of Lincoln's connections with the Illinois Central Railroad.

⁵⁰Tracy, 47.

Three weeks later he wrote to Mason Brayman, one of the Illinois Central attorneys: "Neither the county of McLean nor any one on its behalf has yet made any engagement with me in relation to its suit with the Illinois Central Railroad on the subject of taxation. I am now free to make an engagement for the road, and if you think of it you may 'count me in.' " ⁵¹

In due course Lincoln was retained by the railroad, and argued the charter case in the McLean County Circuit Court in the fall of 1854. The case was decided against him, and an appeal was taken to the Supreme Court. It was stipulated "that the only question to be made in the Supreme Court" was whether the road could be taxed by the county.

In the Supreme Court, on February 28, 1854, the case was argued orally by Lincoln and James F. Joy for the railroad, and by Stephen T. Logan and John T. Stuart for McLean County. It was continued, and re-argument was ordered.⁵² Two years later, on January 16-17, 1856, the case was heard again, with Lincoln making the opening argument and Joy concluding for the railroad. The court unanimously held that, under the constitution, the legislature could make exceptions from the rule of uniformity in taxation, and that the provision in the road's charter requiring payment to the state of a percentage of its gross earnings was such an exception; and therefore counties could not tax the road. Accordingly the decision of the McLean court was reversed. Thus Lincoln and Joy were sustained.

Up to this point in the discussion of the case writers agree, but in the subsequent details which relate to Lincoln's efforts to collect his fee they differ widely. Herndon said Lincoln went to Chicago and presented a bill for \$2,000 in addition to the retainer fee.⁵³ Joy, Lincoln's associate, who had been paid a salary of \$10,000 a year by the railroad in 1854, but had resigned soon after, received \$1,200 for his services in

⁵¹ *Works*, II, 179; Photo of Brayman's letter to Lincoln, n. p., Oct. 7, 1853, and Lincoln's receipt for \$250 retainer fee, in files of A. L. Assoc.

⁵² 17 Ill. 291.

⁵³ *Herndon's Lincoln* (Angle, ed.), 284.

the case.⁵⁴ Joy said Lincoln wrote to him asking that his fee be "a particularly beautiful section of land belonging to the company." This assertion, made by Joy many years after the trial, is hard to reconcile with Lincoln's lack of interest in the acquisition of land.

At any rate, Lincoln eventually submitted a bill for \$5,000 for his fee, to which the officials of the company objected as being excessive. From the standpoint of the amount saved to the company it was not excessive, but the payment of a \$5,000 fee was unheard of in the West, and it is probable that few Eastern lawyers had received so large a fee up to that time. After waiting nearly a year for his money, Lincoln determined to bring suit against the company. In January, 1857, he filed an affidavit with the circuit clerk of McLean County, stating that he desired to take the depositions of seven lawyers to be read in evidence.⁵⁵ Lincoln prepared his case for the March, 1857, term of the McLean court, but the entire time of the court was taken up with a murder trial, so a special term was set for June 15th.⁵⁶

Before this date an official of the Illinois Central called on Lincoln and discussed the settlement of his fee. If a compromise was suggested, it was refused by Lincoln. Moreover the railroad official was made to understand the strength of the latter's position. For more than twenty years Lincoln had been a close friend of Jesse K. Dubois, the State Auditor, who could reject the railroad's estimate of the value of its property for tax purposes; he was the acknowledged adviser of Governor Bissell, and on very friendly terms with Ozias M. Hatch, the Secretary of State. In plain words, Lincoln was in a position where he could do the Illinois Central a great deal of good, or, if he chose, a great deal of

⁵⁴ Joseph Greusel, "Detroit Memories of Lincoln," *Detroit Free Press*, Feb. 12, 1911.

⁵⁵ *Abraham Lincoln As Attorney for the Illinois Central Railroad Company* (Chicago, 1905), contains a facsimile of Lincoln's affidavit, and other data on his connections with the railroad. "In the 1850s Rufus Choate, the leading lawyer in the United States, earned \$22,000 in one year. In 1859 the firm of Butler, Evarts & Southmayd was considered the leading law firm at the New York bar; its second member, William M. Evarts, was soon to become recognized as the country's leading lawyer. The net income for the firm in 1858 was \$20,000. In Chicago, Isaac N. Arnold, Lincoln's friend, earned \$22,000 in 1860." Charles LeRoy Brown to the Author, Sept. 14, 1942.

⁵⁶ Angle, *Lincoln, 1854-1861*, 170.

harm. This was recognized by the railroad and definite steps, the character of which are not clear, were taken to keep Lincoln's influence on the side of the railroad. This is brought out in a letter written by Ebenezer Lane, resident director in Chicago, to W. H. Osborn, the president of the Illinois Central, on May 14, 1857:

We can now look back and in some degree estimate the narrow escape we have made (I hope and believe entirely) from burdens of the most serious character. While Lincoln was prosecuting his lawsuit for fees, it was natural for him to expect a dismissal from the Company's service and being a politician aspiring to the Senate, to entertain plans of making an attack upon the company not only in a revengeful spirit, but as subservient to his future advancement. He had seen the obscurity of those sections of our charter relating to taxation, which, unexplained by the History of the Charter, seem to bear (even more naturally) such a construction as would impose on us an amount not exceeding $3/4/100$ in addition to the five per cent. He kept this to himself, but before our settlement with him, the Auditor, a vain, self-sufficient but weak man, approached him with a view to retain him for the State for consultation. Lincoln answered he was not free from his engagement to us, but expected a discharge. He therefore gave him no detailed opinion, but expressed his sense of the great magnitude which the Auditor was bound to protect. This had no other effect probably than to raise still higher the Auditor's opinion of himself.

Meanwhile we settled with Lincoln and fortunately took him out of the field, or rather engaged him in our interests. This is the more fortunate, as he proves to be not only the most prominent of his political party, but the acknowledged special adviser of the Bissell administration.⁵⁷

If Lincoln was specially retained by the railroad in May, 1857, it is natural to ask why he continued his suit against the railroad for the collection of his fee. The explanation is that the officials of the railroad in the West had to convince the board of directors in New York that the fee had to be paid, and paid at a time when the company was very short of funds.

At the special term of the McLean court, presided over by Judge Jesse O. Norton by exchange of circuits with Judge David Davis, the case of Abraham Lincoln *v.* Illinois Central Railroad was called on June 18, 1857. No one appeared for the railroad and judgment was

⁵⁷ Typed copy of letter in files of A. L. Assoc.

rendered by default. But John M. Douglass, general counsel for the company, appeared that afternoon and asked that the judgment be set aside. When called again, Lincoln told the history of the services which he had rendered the railroad, and by permission of Douglass, read the statement of six attorneys that the \$5,000 fee was reasonable. The trial, according to the recollections of several who were present, was a mere formality.⁵⁸ Douglass reminded Lincoln of the retainer fee, which both men seem to have remembered was \$200 instead of \$250. Judgment was entered in Lincoln's favor for \$4,800.

Lincoln waited a month, but still the fee was not paid. It was, perhaps, with some hope of collecting it that he went to New York city in late July. Disgusted with his reception by the Illinois Central officials, he returned home, and on August 1, an execution was issued to the sheriff of McLean County to seize enough property of the railroad to satisfy the judgment. The fee was then paid. The panic of 1857 struck a month later, and had he not collected when he did it is doubtful if he would have received his money for a considerable time.

Lincoln deposited the \$4,800 in the Springfield Marine and Fire Insurance Company, on August 12, 1857.⁵⁹ Several biographers have asserted that he could not have financed his campaign against Douglas in 1858 had he not received this fee. This leaves out of account the fact that he withdrew the money and lent his half of it to Norman B. Judd of Chicago on September 1, 1857. From this loan he received no interest until the principal was paid eight years later.⁶⁰

One of the more important law suits of Lincoln's career was the "Reaper Case," McCormick *v.* Manny *et al.*, before the United States Circuit Court at Cincinnati, in September, 1855. Cyrus H. McCormick of Chicago brought the suit, alleging infringement of patents by the company headed by John H. Manny. Manny individually owned the patents to the machine manufactured by his company. He employed

⁵⁸ Beveridge, *Lincoln*, I, 590-91.

⁵⁹ *Photo.*

⁶⁰ Files of administration of Lincoln's estate in *Ill. State Hist. Lib.*

George Harding of Philadelphia and Peter H. Watson of Washington, well known patent attorneys, to defend him. Watson was urged to employ Lincoln by Ralph Emerson, one of the Manny firm members who had resided in Bloomington in the early 1850s and had a high regard for Lincoln's ability. Watson went to Springfield in June, 1855, and employed Lincoln, paying him a retainer fee of \$400.⁶¹ Emerson attended the trial, and said Lincoln there told him that this was the largest retainer fee he had received.⁶²

Lincoln was pleased with the opportunities offered by the case. It was in a field of mechanics where he had unusual aptitude; it offered association with outstanding attorneys and large business interests, and

Hon. A. Lincoln

Will lecture before the Springfield Library Association, at
Concert Hall, Monday night, Feb. 21st, at 7½ o'clock.

Admission twenty-five cents. GEO. S. ROPER,
Corresponding Secretary.

*Lincoln's lecture "Discoveries and Inventions," netted the
Springfield Library Association \$25.00, in 1859.*

it was sure to yield a large fee. He attended the newly created United States Court for the Northern District of Illinois, which met for the first time in Chicago, in July, 1855. Sometime during the term he went to Rockford to study the reaper manufactured by Manny & Co. Meanwhile the case, originally set for trial in Chicago, was transferred to Cincinnati, to suit the convenience of Justice John McLean. Watson employed Edwin M. Stanton of Pittsburgh to assist in the case, and it was decided by Watson, Harding and Stanton that Lincoln would not be needed in the conduct of the trial, but that he should be allowed to come to Cincinnati and there be side-tracked before the trial opened. Lincoln was not informed of the change of plans, but did realize that he had received little aid from Watson in the preparation for the trial.⁶³

⁶¹*Manny Extension Case, 1865*, p. 40. This pamphlet, containing a statement of Manny's expenditures in patent litigation, is cited in W. T. Hutchinson, *Cyrus Hall McCormick*, I, 436n.

⁶²*Mr. and Mrs. Ralph Emerson's Personal Recollections of Abraham Lincoln* (Rockford, Ill., 1909), 5. ⁶³Tracy, 78.

Lincoln went to Cincinnati but took no active part in the conduct of the trial in which his side was successful. He was ignored by Harding, while Stanton's conduct toward him was noticeably rude. Sometime after his return to Springfield, he received a check for his fee from Watson, which he returned. Watson sent back the check and insisted that Lincoln was entitled to his fee and should keep it, which he then did. The amount is not definitely known, but the tradition among descendants of Ralph Emerson is that this check was for \$600, making Lincoln's fee in the case \$1,000.⁶⁴

The best known court trial in which Lincoln was engaged in his career, with the exception of the defense of Duff Armstrong, was the "*Effie Afton* case," *Hurd v. Rock Island Bridge Company*. This case occupied the attention of the United States Circuit Court in Chicago for three weeks in September, 1857. The *Effie Afton*, a Mississippi river steamboat, in passing the bridge at Rock Island on its way upstream, May 6, 1856, struck one of the piers and was thrown against another, resulting in a fire which destroyed the boat and part of the bridge.

Captain Hurd and the other owners sued the bridge company, alleging that the boat "was forcibly driven by the currents and eddies caused by said piers against one of them." The bridge was declared to be a permanent obstruction to navigation. Owners of the steamboat sought to recover damages for the value of boat and cargo, but the real contest was between river transportation interests centering in St. Louis and railroad interests in Chicago.

Lincoln, Norman B. Judd of Chicago, and Joseph Knox of Rock Island represented the bridge company, with Lincoln making the closing speech to the jury. The jury could not agree and was dismissed by Justice McLean.⁶⁵ Lincoln's fee is said to have been \$500. On his return home, September 28, 1857, he deposited \$400 to his bank account.⁶⁶

⁶⁴Emerson Hinchliff to H. E. Pratt, Colebrook, Conn., Aug. 20, Sept. 3, 1942, in files of A. L. Assoc. Hinchliff examined the files of Manny & Co.

⁶⁵*Chicago Daily Democratic Press*, Sept. 25, 30, 1857.

⁶⁶*Photo.*

Lincoln and Herndon were employed in ninety-one cases in the United States Court for the Southern District of Illinois, in Springfield from 1855 to 1860. Many of these cases involved questions of great importance and large sums of money. Fees which they received in these cases necessarily made up a considerable part of the firm's income. In an important land case, *Beaver v. Taylor and Gilbert*, which involved possession of sixty-five acres of land adjoining the city of Cairo, Lincoln & Herndon, Stephen T. Logan, and Stuart & Edwards represented the defendants. The case was submitted without argument on June 20, 1859, and taken under advisement. Judge Treat later held for the defendants, whereupon the plaintiff entered a motion for a new trial. This motion, argued before the court on January 25, 1860, was later denied. Lincoln and Herndon received \$1,500 of the \$3,000 fee.⁶⁷

⁶⁷ Angle, *New Letters*, 256.

III

Land Holdings

As to your farm matter, I have no sympathy with you. I have no farm, nor ever expect to have, and consequently have not studied the subject enough to be much interested in it. LINCOLN TO JOSHUA F. SPEED, March 27, 1842.

IN the early spring of 1836 Lincoln surveyed the town of Huron, on the left bank of the Sangamon River twelve miles north of New Salem. In return for his services he received title to several lots. How many lots he held cannot now be determined, nor can it be ascertained how long they remained in his possession. Menard County tax returns, however, show that the Huron property was still on the tax books in his name after 1839.

Of one fact one may be sure: Lincoln received neither income nor profit from the Huron lots. Huron was a speculation of several men whom he was later to know well—John T. Stuart, Stephen T. Logan, Ninian W. Edwards, who was to be his brother-in-law, Simeon Francis, editor of the *Sangamo Journal*, Samuel H. Treat, before whom he was to practice in both county and federal courts. The town site was located at Miller's ferry, the main crossing of the Sangamon between Springfield and Havana, and it was to be the terminus of a proposed canal to Beardstown. But the canal never materialized, and few houses were ever built in Huron. Like many another land speculation in Illinois, the town soon reverted to uncultivated prairie.

The survey of Huron, however, probably led Lincoln to make a speculation of his own in the vicinity. At any rate, on March 16, 1836, at the Springfield land office he entered a forty-seven acre tract on the right bank of the Sangamon one mile east of the new town site. The

tract is now in Crane Creek Township on the southern boundary of Mason County. The purchase price was the government minimum of \$1.25 an acre—\$58.75 for the forty-seven acres.¹ Doubtless Lincoln made the payment from the \$162 he had received in salary and expenses in the recent session of the legislature. The land was not subject to taxation for five years after it was purchased from the federal government. Lincoln received no revenue from it. On May 9, 1837 he sold an undivided half interest for \$30 to Gershom Jayne, a Springfield physician and one of the proprietors of Huron. Lincoln retained his interest in the other half until October 27, 1848, when he and Jayne, their wives joining, gave a warranty deed for the tract to Pleasant Armstrong and John Yardley, the consideration being \$100.²

Lincoln's second speculation in land was made on March 24, 1836, when he bought two lots in Springfield from Thomas S. Edwards. Edwards was an eccentric farmer living near New Salem for whom Lincoln was a bondsman in 1833, when Edwards was indicted for rape and for riot.³ Edwards was disposing of his property preparatory to removing to Pike County, Illinois. Lincoln paid \$25 for each lot, taking a quitclaim deed in which the property is described as Lots six and eight in Block one of the Old Town Plat. The lots were on the north side of Jefferson Street between Sixth and Seventh streets.⁴

Lincoln retained ownership of Lot six until April 20, 1837—five days after his removal to Springfield—when he gave Josephus Hewett and Edward D. Baker, Springfield attorneys, a quitclaim deed to the property. The consideration was \$75, three times the sum he had paid for the lot. It is impossible to say when and for what price he sold Lot eight, for the deed by which he conveyed it was not recorded. However, the sale must have been made at a date earlier than the sale of Lot six,

¹On November 1, 1839 President Van Buren issued Certificate No. 15,701 to the N. part of the N.W. $\frac{1}{4}$ of Sec. 3 in T. 19 N of R 7 W. Book No. 31, p. 365. The original certificate is owned by Mrs. Edna Orendorff Macpherson, Springfield, Ill.

²Sangamon County *Deed Book*, K, 686; Mason County *Deed Book*, C, 186.

³Pratt, *Lincoln, 1809-1839*, 24.

⁴Sangamon County *Deed Book*, J, 515.

for on April 3, 1837, John White deeded Lot eight to William Butler.⁵

Lincoln's next venture in Springfield real estate took place on June 2, 1838, when he paid Elijah Iles and his wife \$300 for Lots twelve and thirteen in Block seven, Elijah Iles' Addition to the Town of Springfield.⁶ Elijah Iles was one of the founders of Springfield, and captain of a company in which Lincoln served in the Black Hawk War. The lots were in the center of the block across the street from the property which Lincoln purchased in 1844 for his home. Both of these lots he retained for a number of years. On March 30, 1850 he sold the south half of Lot twelve to Frederick S. and Harriet W. Dean for \$125, and on March 2, 1853, he sold Lot thirteen and the north half of Lot twelve to Alexander Graham for \$375.⁷ Both Dean and Graham erected houses upon their lots, thus becoming neighbors of Lincoln.

Lincoln's next purchase was in Coles County. In this instance, filial duty, rather than investment, was his motive. On August 4, 1837, John D. Johnston, the son of Sarah Bush Lincoln, entered a forty-acre tract on Goose Nest Prairie, eight miles south of Charleston.⁸ On May 21, 1839 Reuben Moore and his wife entered two forty-acre tracts directly west of Johnson's forty acres. These tracts they deeded to Thomas Lincoln on March 5, 1840, for \$400.⁹ On the last day of the same year Thomas Lincoln paid Johnston \$50 for his land, thus increasing his holdings to 120 acres.

In acquiring this farm Thomas Lincoln stretched his resources considerably, and within less than a year was in financial difficulty. Finally he appealed to his son for help, and on October 24, 1841, Lincoln eased his father's distress by paying him \$200 for the east forty acres of the farm, allowing Thomas and Sarah Bush Lincoln to retain a life estate.¹⁰

⁵*Ibid.*, K, 616.

⁶*Ibid.*, O, 93. Lot 13 and the north half of Lot 12 belonged to Samuel and Augusta Rosenwald, parents of Julius Rosenwald, the philanthropist, from 1868 to 1886.

⁷Sangamon County *Deed Book*, DD, 482; KK, 356.

⁸Coles County *Entry Book*, N.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$ of Sec. 21, T. 11 N. R. 9 E. of 3 P.M.

⁹*Ibid.*, N.W. $\frac{1}{4}$ of S.E. $\frac{1}{4}$ (40 acres), and N.E. $\frac{1}{4}$ of S.W. $\frac{1}{4}$ (40 acres), all in Sec. 21, T. 11, N. R. 9 E. of 3 P.M.

¹⁰Coles County *Deed Book*, G, 5.

To this deed Thomas Lincoln signed his name, but Mrs. Lincoln made her mark. By paying his father \$200 for the tract that had cost only \$50, Lincoln was making his parents a substantial gift. The next day he signed a bond agreeing to convey this land to Johnston at any time within a year after the death of the survivor of Thomas and Sarah Lincoln, upon payment of \$200.¹¹

But this by no means ended Thomas Lincoln's troubles. In December, 1848, when Lincoln was in Congress, a creditor who had obtained a judgment threatened to force a sale of his father's land. Once again Thomas Lincoln appealed to his son, and again the son came to his assistance. But he was becoming manifestly impatient with his father's improvidence, as the following letter indicates.

Your letter of the 7th was received night before last. I very cheerfully send you the twenty dollars, which sum you say is necessary to save your land from sale. It is singular that you should have forgotten a judgment against you; and it is more singular that the plaintiff should have let you forget it so long, particularly as I suppose you always had property enough to satisfy a judgment of that amount. Before you pay it, it would be well to be sure you have not paid, or at least that you cannot prove that you have paid it.¹²

Thomas Lincoln died on the farm January 17, 1851. Soon afterward, on August 12, 1851, Lincoln, as his father's heir, conveyed his interest in the west eighty acres to Johnston for a nominal consideration, subject to Sarah Lincoln's dower right.¹³

But the farm continued to be a source of difficulty. On November 4, 1851, Lincoln wrote to Johnston from Shelbyville:

When I came into Charleston day before yesterday, I learned that you are anxious to sell the land where you live and move to Missouri. I have been thinking of this ever since, and cannot but think such a notion is utterly foolish. What can you do in Missouri better than here? Is the land any richer? Can you there, any more than here, raise corn and wheat and oats without work? Will anybody there, any more than here, do your work for you? If you intend to go

¹¹ Angle, *New Letters*, 11.

¹² *Works*, II, 96.

¹³ Coles County *Deed Book*, O, 215.

to work, there is no better place than right where you are; if you do not intend to go to work, you cannot get along anywhere. Squirming and crawling about from place to place can do no good. You have raised no corn this year; and what you really want is to sell the land, get the money, and spend it. Part with the land you have, and, my life upon it, you will never after own a spot big enough to bury you in. Half you will get for the land you will spend in moving to Missouri, and the other half you will eat, drink and wear out, and no foot of land will be bought. Now, I feel it my duty to have no hand in such a piece of foolery. I feel that it is so even on your own account, and particularly on mother's account. The eastern forty acres I intend to keep for mother while she lives; if you will not cultivate it, it will rent for enough to support her—at least, it will rent for something. Her dower in the other two forties she can let you have, and no thanks to me. Now, do not misunderstand this letter; I do not write it in any unkindness. I write it in order, if possible, to get you to face the truth, which truth is, you are destitute because you have idled away all your time. Your thousand pretences for not getting along better are all nonsense; they deceive nobody but yourself. Go to work, is the only cure for your case.¹⁴

Notwithstanding this advice, Johnston persuaded Lincoln's step-mother to relinquish her dower right in the west eighty acres, and proceeded to sell this tract, with the old cabin, to John J. Hall, her son-in-law, for \$250. Not satisfied with this, Johnston urged Lincoln to allow him to sell the remaining forty acres, although he owned no interest in it. Finally, on November 25th, Lincoln told him plainly what he thought of his proposal:

Your letter of the 22d is just received. Your proposal about selling the east forty acres of land is all that I want or could claim for *myself*; but I am not satisfied with it on *mother's* account. I want her to have her living, and I feel that it is my duty, to some extent, to see that she is not wronged. She had a right of dower (that is, the use of one-third for life) in the other two forties; but, it seems she has already let you take that, hook and line. She now has the use of the whole of the east forty, as long as she lives; and if it be sold, of course she is entitled to the interest on *all* the money it brings, as long as she lives; but you propose to sell it for three hundred dollars, take one hundred away with you, and leave her two hundred at 8 per cent, making her an *enormous* sum of 16 dollars a year. Now if you are satisfied with treating her in that way, I am not. It is true, that you are to have that forty for two hundred dollars, *at* mother's death; but you are not to have it *before*. I am confident that land can

¹⁴ *Works*, II, 150.

be made to produce for mother at least \$30 a year, and I can not, to oblige any living person, consent that she shall be put on an allowance of sixteen dollars a year.¹⁵

Lincoln never relinquished this forty-acre tract. John J. Hall, purchaser of the west eighty acres, cultivated it as a part of his farm, and on May 7, 1888, acquired legal title to it by reason of undisputed possession for more than twenty years.

Lincoln's next acquisition of real estate took place on March 17, 1842, when Ninian W. Edwards and his wife Elizabeth, deeded Lincoln and Stephen T. Logan the east half of the west half of Lot six in Block fourteen in the Old Town Plat, on the north side of Adams Street between Fourth and Fifth streets, in the City of Springfield. The consideration was \$400.¹⁶ This was the only piece of property which Lincoln acquired in partnership. It is probable that Logan & Lincoln, then partners, took the lot in payment of fees, and Lincoln made some arrangement by which Logan gave him possession of the lots. The assumption seems well founded in that Lincoln used the lot as part of the purchase price of his own home.

Lincoln's first step in the purchase of his house at the northeast corner of Eighth and Jackson streets was taken on January 7, 1844, when he drew up a contract for a deed with the Rev. Charles Dresser, pastor of St. Paul's Episcopal Church in Springfield. The minister agreed to deed to Lincoln the premises where he was residing, on or before the first of April, for \$1,200 and a lot on Adams Street in the business district, on which stood a building occupied by H. A. Hough as a shop. The contract described the lot as the premises conveyed by N. W. Edwards and wife to Lincoln & Logan for \$400 on March 17, 1842.¹⁷

A month after the contract was drawn Lincoln paid \$750 to Seth M. Tinsley, a Springfield storekeeper and owner of the building in

¹⁵ *Works*, II, 152.

¹⁶ Sangamon County *Deed Book*, S, 502.

¹⁷ *Photo*. The original contract is owned by Mrs. Katherine Dresser White, Springfield, Ill. Hough was a cabinet maker.

This memorandum witnesseth that Charles
Dreper and Abraham Lincoln of Springfield
Illinois, have contracted with each other as follows:

The said Dreper is to convey to, or procure to be con-
veyed to, said Lincoln, by a clear title in fee
simple, the entire premises, ^(ground and improvements) in Springfield, on which
said Dreper now resides, ~~on or before~~ and
give him possession of said premises, on or before
the first day of April next — for which
said Lincoln, at or before the same day, is to pay
to said Dreper twelve hundred dollars, or what
said Dreper shall then at his own option, ac-
cept as equivalent thereto; and also to procure
to be conveyed to said Dreper, by a clear title
in fee simple, the entire premises ^(ground and building)
in Springfield, on the block immediately West of
the Public Square, the building on which is now
occupied by W. A. Hough as a shop, being the
same premises, some time since conveyed by N.
W. Edwards & wife to said Lincoln & Stephen J.
Logan — Said Dreper takes upon himself to arrange
with said Hough for the possession of said shop
and premises —

Jan'y 16.th 1844

(signed duplicates.)

Charles Dreper
A Lincoln

Received of A. Lincoln on the within seven hundred and fifty dollars, on which he is to be allowed interest at the rate of twelve per cent per annum, until the within contract is complied with, or performance offered by said Dresser, and in case said Dresser shall fail to comply with the within, we hereby bind ourselves to refund said seven hundred and fifty dollars to said Lincoln with interest at the rate of twelve per cent per annum from date -
 Feb. 5th 1844 - Charles Dresser

L. M. Timley

Contract for the purchase of the Lincoln Home, and a receipt for payment of \$750.00.

Original owned by Mrs. Katherine Dresser White, Springfield, Illinois.

which Logan & Lincoln had their law office. On the back of the contract Lincoln wrote a receipt signed by Dresser:

Received of A. Lincoln on the within seven hundred fifty dollars, on which he is to be allowed interest at the rate of twelve per cent per annum, until the within contract is complied with, or performance offered by said Dresser; and in case said Dresser shall fail to comply with the within, we hereby bind ourselves to refund said seven hundred and fifty dollars to said Lincoln with interest at the rate of twelve per cent per annum from date.

On April 23, 1844 Lincoln and Logan, with their wives joining in the deed, conveyed the Adams Street lot to Dresser. The consideration

was only \$300, a decrease of \$100 in two years.¹⁸ On May 2, 1844 Dresser gave Lincoln a warranty deed for the property at Eighth and Jackson streets, completing the transaction begun four months earlier.¹⁹ Thus the \$1,500 "cash in hand paid" by Lincoln to Dresser in fact consisted of \$1,200 in cash and the Adams street lot, which was valued at \$300.

While these negotiations were in progress Mrs. Lincoln had become the owner of eighty acres in what is now Curran Township, three miles southwest of Springfield. The tract was a gift from her father, Robert S. Todd of Lexington, Kentucky. On the same day—March 18, 1844—Todd deeded eighty-acre tracts to another daughter, Frances Wallace, and to a granddaughter, Julia Edwards. All three deeds were given in consideration of natural affection and one dollar.²⁰ Together, the three tracts made up a parcel of 240 acres which Todd had purchased—doubtless as a speculation—from Nathaniel A. Ware of Clinton, Mississippi, on June 1, 1841. Mrs. Lincoln held her eighty acres until September 18, 1854, when she sold it to Robert Anderson for \$1,200. Lincoln, as the possessor of a dower interest, joined in the deed.²¹

On a visit to Springfield not long after his daughter's marriage Robert S. Todd arranged that Mrs. Lincoln should receive from him cash advances of \$120 a year until her husband should be well established in the practice of his profession. After Todd's death in 1849, his widow stated, in a document filed in a settlement suit, that he had advanced \$1157.50 to the Lincolns during his lifetime.²²

Seven years after he purchased his Springfield house, Lincoln acquired two lots in Bloomington, county seat of McLean County. On October 6, 1851 he took from Levi Davis and his wife Lucy, of Alton, Illinois, a deed to Lots eleven and twelve in Evans Addition to the City

¹⁸Sangamon County *Deed Book*, V, 301.

¹⁹*Ibid.*, V, 300. See A. L. Bowen, "A. Lincoln: His House," in *Lincoln Centennial Association Papers*, 1925, 26–36, for other details of the transaction.

²⁰Sangamon County *Deed Book*, R, 591–92; V, 288, 289, 290.

²¹*Ibid.*, PP, 530. The land was described as the E½ of S.E. ¼ of Sec. 12 T. 15 N. of R. 6 W. of 3 P.M.

²²W. H. Townsend, *Lincoln and His Wife's Home Town* (Indianapolis, Ind., 1929), 90 and note.

of Bloomington. The lots were situated at the northwest corner of Jefferson and McLean streets. Lincoln paid \$325.08 for the lots to Judge David Davis, who held a power of attorney from his cousin, Levi Davis. He retained the two lots until April 12, 1856, when he sold them for \$400 to Francis Thomas.²³ Some writers have concluded from Lincoln's purchase of these lots that he intended to remove to Bloomington, an assumption which has no foundation in fact.

Six years after purchasing the Bloomington lots, Lincoln became the owner of a lot in Lincoln, Illinois—the town which had been named in his honor—through his inability to say no to a borrower. In the summer of 1857 James Primm, of Lincoln, was in New York City. Needing money, he asked former Governor Joel A. Matteson of Illinois to lend him \$400. Matteson agreed on condition that Lincoln, who was also in New York at the time, endorse Primm's note. This Lincoln did, only to find himself compelled to pay the principal at maturity. In reimbursement Primm conveyed to him, on March 11, 1858, Lot three, Block nineteen, in the Town of Lincoln, located on the south side of the courthouse square. On one of his last visits to the Logan County Circuit Court, Lincoln is said to have remarked, as he looked across the street and saw that some one had pastured mules on his lot: "I do not mind his using it, but at least he could pay the taxes." The taxes for 1858 were \$2.40.²⁴

Other real estate Lincoln acquired as a result of his service in the Black Hawk War. Following precedent, Congress, in the fifties, voted land bounties to the volunteers. Lincoln thus received forty acres under the act of September 28, 1850, and 120 acres under the act of March 3, 1855. Although he was described in the certificates given him as "Captain Fourth Illinois Volunteers," both acts granted lands equally to officers and privates.²⁵

²³ McLean County *Deed Book*, Q, 174; *Deed Book*, 27, p. 686.

²⁴ L. B. Stringer, *History of Logan County, Illinois*, I, 221.

²⁵ For the details on Lincoln's bounty lands see: *U. S. Statutes at Large*, Vol 9, 520–21; Vol. 10, 701–02; Letter of J. S. Wilson, Acting Commissioner Land Office, June 27, 1865, in *Herndon's Lincoln* (Angle, ed.), 83–4; E. B. Harlan, "Lincoln's Iowa Lands," *Annals of Iowa*, Vol. 15, 621–23.

Under the act of 1850 the amount of land to which a veteran was entitled was determined by the length of service. The act provided that "those who engaged to serve for any or an indefinite period, and actually served one month, shall receive forty acres." Those who served four months received eighty acres, and double this quantity for nine months of service.

Lincoln's warrant for forty acres was issued on April 16, 1852. He was entitled to locate the land in any land office in the United States. He turned over his certificate to Clifton H. Moore of Clinton, Illinois, with whom he was associated as counsel for the Illinois Central Railroad. Moore was the partner of Judge David Davis in buying and selling land in Illinois, Missouri, and Iowa, and had extensive holdings of his own. Relying on Moore's judgment, Lincoln adopted his suggestion that he enter the land in Tama County, Iowa, where Moore had bought heavily. Moore's letter to Robert T. Lincoln in 1867, described the entry. He wrote:

In 1854 I entered for your Father 40 acres, the N.W. $\frac{1}{4}$ of the S. W. $\frac{1}{4}$ Sec. 20 T. 84 R. 15 West in Tama Co. Iowa and have paid the taxes on it ever since but am now instructed to turn it over to you by Judge Davis. The land is now worth \$10.00 pr acre cash or 12.00 $\frac{1}{4}$ down bal in 1, 2, 3 years 6 pr ct. George Davis and myself were on it in '65. It is improved all around it. The Judge and I have still about 1200 acres in that Co.²⁶

Moore sent Lincoln's certificate to his agent, John P. Davies of Dubuque, Iowa, where Tama County land was subject to entry. Davies entered the land on July 21, 1854, receiving in return certificate of purchase No. 52,076. The patent thereunder, dated June 1, 1855, was not recorded until June 15, 1916. Lincoln never visited Tama County to see the land. Moore paid the taxes, which were only \$1.60 in 1858, and \$2.90 in 1859.²⁷

²⁶C. H. Moore to R. T. Lincoln, Clinton, Ill., Oct. 24, 1867. *Moore Copy Book*, Vol. 12, 225. Lincoln's patent was recorded in U. S. Land Office, Vol. 289, p. 21. The land was located fourteen miles northwest of Toledo, the county seat of Tama County.

²⁷*Photos.*

The President having died without a will, this land descended in undivided interests of one-third each to Mrs. Lincoln and her sons Robert and Thomas. On April 6, 1874, for a consideration of \$100, Mrs. Lincoln executed a quitclaim deed of her interest in the Tama County land to her son Robert. On December 1, 1874, Robert T. Lincoln and his wife, Mary Harlan Lincoln, executed their warranty deed to Adam Brecht for a consideration of \$500.²⁸

Lincoln received a second grant under the act of March 3, 1855, which provided that every soldier and sailor who had served at least fourteen days was entitled to receive a certificate or warrant from the Department of the Interior for 160 acres. Land received under any previous act was to be subtracted. Lincoln, having received forty acres previously, was given a certificate for 120 acres on April 22, 1856. He located the land himself at the Springfield land office on December 27, 1859, receiving certificate of purchase No. 68,465. He selected land in Crawford County, Iowa, 144 miles west of the Tama County forty acres. It was described as the east half of the northeast quarter and the northwest quarter of the northeast quarter of section 18, in township 84, north of range 39, west.²⁹ Lincoln may have located the entry in Crawford County at the suggestion of Moore, who was a heavy investor in lands there. Lincoln's patent was mailed on October 30, 1860, from Washington to William E. Keefer, register of the Springfield land office. Lincoln received it on the eve of his election to the presidency. Title remained in the Lincoln family until March 22, 1892, when Robert T. Lincoln and his wife conveyed it by warranty deed to Henry Edwards for a consideration of \$1,300.³⁰

It is unlikely that Lincoln ever received any revenue from the

²⁸Tama County, Iowa, *Deed Book*, 43, p. 162; *Book*, 44, p. 392.

²⁹Lincoln's patent recorded in U. S. Land Office, Vol. 468, p. 53, was issued Sept. 10, 1860. Recorded in Crawford County, Iowa, *Deed Book*, I, p. 125.

³⁰Crawford County, Iowa, *Deed Book*, 13, p. 208. The land is eight miles northeast of Denison, Iowa. The Denison Chapter D. A. R. have placed a two-ton boulder at the corner of the land, a copper plate upon which bears this inscription: "Land grant made to Abraham Lincoln for services rendered in the Black Hawk War, 1832."

bounty lands, for David Davis, the administrator of his estate, recorded no income during the years 1865–68. Possession of the land, however, was a source of gratification to Lincoln. He made fun of the Black Hawk War and the part he had played in it, but underneath his raillery lay a vein of pride. When Congress voted the bounty to volunteers he was pleased, and after he had located his first warrant, he remarked to Herndon that he would die seized of that land.³¹ The hidden future bore out his prediction.

³¹*Herndon's Lincoln* (Angle, ed.), 83.



No 253

\$3200

**By this Policy of Insurance,
THE HARTFORD FIRE INSURANCE COMPANY.**

In consideration of Twenty Two Four Dollars to
them paid by the Assured hereinafter named the receipt whereof is
hereby acknowledged. **DO INSURE,**

Abraham Lincoln of Springfield Illinois
AGAINST LOSS OR DAMAGE BY FIRE TO THE AMOUNT OF

Three Thousand Two Hundred Dollars

3000 f On his frame two story dwelling House in Rent. Front Part
being 30 by 39 feet. Rear 22 by 24 feet. Porch south side of Rear Part
7 by 24 feet. Front Part Covered with Shingles Rear Covered with
Metal

75 f On his frame Carriage House 18 by 20 feet. 6 feet East of Dwelling.
125 f On his frame wood House and Privy 13 by 50 feet adjoining Carriage
House and 7 feet East of Dwelling. All situated on south west of
Lot 7. and Lot 8. Block 14. E. 1/2 Sec. addition to Springfield Illinois

For a more particular description reference is had to application
and survey No. 253. on file in this office hereby made a part of this
Policy and a Warranty on the Part of the Assured.

3200 f . @ 3/4 f 24.00

And the Hartford Fire Insurance Company above named, for the consideration aforesaid, doth hereby promise and agree to make good
unto the said Assured, the Executors, Administrators and Assigns, all such immediate loss or damage, not exceeding in amount the sum insured, as shall happen by fire to the property,
as above specified, from the Eighth day of February one thousand eight hundred and Sixty One (at noon,) unto the
Eighth day of February one thousand eight hundred and Sixty Two (at noon,) the said loss or damage to be estimated according
to the true and actual cash value of the property, at the time the same shall happen; and to be paid within sixty days after notice and proof thereof made by the assured, and received at this office, in conformity to the conditions

Fire Insurance Policy on the Lincoln Home in 1861.
From original in the office of Hartford Fire Insurance Co.

IV

The Money Lender

"I keep some money loaned at ten per cent."

LINCOLN TO MARIA L. BULLOCK, January 3, 1859

LINCOLN's "Address to the People of Sangamon County," in which he announced his candidacy for the legislature in 1832, contains this biting paragraph on usury:

It appears that the practice of loaning money at exorbitant rates of interest has already been opened as a field for discussion. . . . It seems as though we are never to have an end to this baneful and corroding system, acting almost as prejudicially to the general interests of the community as a direct tax of several thousand dollars annually laid on each county for the benefit of a few individuals only, unless there be a law made fixing the limits of usury. A law for this purpose, I am of opinion, may be made without materially injuring any class of people.

Between this lecture on usury and Lincoln's later practice of lending money at ten per cent, some writers have professed to see the difference between preachment and performance. They have pointed out that in 1832, when Lincoln had neither money nor property, he condemned high rates of interest, but that after he himself became a money lender, he was willing enough to accept an exorbitant return upon his money.

Comment of this kind ignores the fact that in 1832 ten per cent per annum would have been a very modest rate of interest. Thus, in 1831, Denton Offut, Lincoln's employer at New Salem, was compelled to pay sixty per cent on a loan of \$110 borrowed for sixty days.¹ Even

¹In Offut's case, even sixty per cent was hardly commensurate with the risk involved. Offut failed to pay the note when due, and suit was brought on it at the May, 1832, term of the Sangamon Circuit Court. By that time Offut had disappeared, and the endorser had no property that could be found. The holder of the note learned that Offut had left a quantity of seed corn with John Williams & Co., Springfield, and this was sold in partial satisfaction of the judgment. *Files* in *William H. Brown v. Denton Offut*; *John Williams to Offut, Springfield, May 24, 1832*, in *Williams & Co., Invoice Book* in Ill. State Hist. Lib.

thirty years later, loans at twelve and fifteen per cent were common. In 1861 William G. Greene, then the leading citizen of Menard County, was paying fifteen per cent interest on borrowed money. So was Richard Yates, Governor of Illinois.² The ten per cent per annum which Lincoln collected was the legal rate, and a fair one considering the demand for money in a region not yet fully developed.

Lincoln made his first investment loans soon after his return from Congress. His first two loans were to Nathaniel Hay and his father John Hay, who operated a brick yard in Springfield. John Hay, then in his seventy-fifth year, was a distinguished figure—a heavy, powerful man with long white hair—and one of Springfield's leading citizens. Among his seven sons were Charles, a Warsaw, Illinois, physician whose son John was to be one of Lincoln's Civil War secretaries, and Milton, who had studied law in the office of Stuart & Lincoln. Milton later became a partner and son-in-law of Stephen T. Logan.

Lincoln had handled cases for the Hays from the beginning of his law practice. In November, 1839, Lincoln had sued Thomas Laswell in the Sangamon County Circuit Court for failure to deliver cord wood to Hay's brickyard in accordance with an agreement made the preceding year. Another suit was brought on Hay's behalf against Mock & Laswell to recover a stud horse and bridle. There were several other cases during the forties, and fees for some of these were unpaid when Nathaniel Hay gave Lincoln his note on April 9, 1849.

Hay borrowed \$200 from Lincoln. Seven years later Lincoln wrote out an explanation for Hay's administrator which not only constitutes a full explanation of the transaction, but also throws interesting light on the business methods of the time.

In April 1849 I loaned Nathaniel Hay two hundred dollars, for which I took his note at six per cent for first six months and ten per cent afterwards. At the time, he owed me some trifle for fees. Afterwards from time to time I had bricks of him, and once he paid me ten dollars in money. In January or February 1855 we made a turn by which he paid the First Presbyterian Church twelve

²Greene to Yates, Jacksonville, Ill., March 6, 1861. Yates MSS. in Ill. State Hist. Lib.

or fourteen dollars for me. On the 2nd of March 1855, we had a settlement including all these things; and as the old note was already nearly covered with former settlements and credits, he took it up, and gave me the note and due-bill herewith filed, the note being for the original principal loaned, and the due-bill for a ballance of interest due. After this, in June 1855, he furnished me bricks for the foundation of a fence, amounting to fifteen or sixteen dollars, which I have always considered as having substantially paid the due-bill. In August 1855 he furnished me bricks for the pit of a privy, for which he or his estate is entitled to a credit on the note. The exact amount of this last lot of bricks, I never knew; but I suppose the administrator can find it on Mr. Hay's books.

A. Lincoln

The note and due-bill referred to are in Lincoln's handwriting, though signed by Hay.

Springfield, March 2, 1855

\$200.

On the ninth day of April next I promise to pay A. Lincoln two hundred dollars, with ten per cent interest after due until paid, for value received.

N. Hay

Springfield, March 2, 1855.

Due A. Lincoln sixteen dollars and eighty cents for value received.

N. Hay

Joshua F. Amos, brother-in-law of Hay and administrator of his estate, paid Lincoln \$225 on May 16, 1857, in settlement of the loan and interest. Lincoln deposited \$200 of the money, the same day, to his account in the Springfield Marine and Fire Insurance Co.³

One month after the loan to Nathaniel, Lincoln loaned his father, John Hay, \$500 and took as security a mortgage on 160 acres of farm land about two miles south of Springfield. The mortgage note was dated May 7, 1849, and like the other obligation to Lincoln, was to draw six per cent until due, and ten per cent thereafter. Hay repaid the loan two and a half years later, and Lincoln wrote on the margin of the mortgage record in the office of the county recorder: "This mortgage is satisfied in full this 6th day of December, 1851. A. Lincoln."⁴

³Photo; Angle, *New Letters*, 160-61.

⁴*Mortgage Record*, Book CC, 42.

Lincoln's third loan was to Daniel E. Ruckel, a Springfield cabinet maker from whom he occasionally bought furniture for his home. On August 15, 1851, he took Ruckel's note for \$300, bearing interest at ten per cent from December 25, 1851, until paid. Interest was due annually, and the principal on December 25, 1854, or earlier upon default of interest. To secure this debt Daniel and Catherine Ruckel gave Lincoln a mortgage on four lots in Allen's Addition, in the northern part of Springfield, and also assigned to Lincoln whatever interest they might have to a part of Lot eight in Block ten, Old Town Plat, located on the northwest corner of Fifth and Washington streets.⁵

Two years later Lincoln made this notation on the margin of the mortgage record: "In consideration of Daniel E. Ruckel having perfected the title to the other parcel of ground included in this mortgage [the property at Fifth and Washington streets] I do hereby release from said mortgage the lots therein described as Lots Nine, ten, eleven, and twelve, in Block Three, in Allen's addition to Springfield. Witness my hand and seal this 7th day of July, 1853. A. Lincoln." These lots faced east on Seventh Street, extending south from Edwards Street to the middle of the block.

Daniel E. Ruckel died April 9, 1854, leaving a widow and four minor children. Lincoln's loan was unpaid. A memorandum of September 28, 1857, stated that he had received \$300 in full of "a note and mortgage I held of the late Daniel E. Ruckel." Interest on the loan "due from last Christmas" was to be paid by R. H. Beach, administrator of Daniel Ruckel's estate.

On the same day Lincoln lent Jacob Ruckel, a younger brother and Daniel's business partner, \$500, taking a mortgage to the four lots on Seventh Street which Jacob had acquired from his brother's estate.⁶ Lincoln endorsed payment of the first year's interest on November 27, 1858, on the face of the mortgage. He collected two more interest pay-

⁵*Ibid.*, Book GG, 440.

⁶*Ibid.*, Book 3, 423; *Photo* of memorandum.



Washington Monument, Treasury Colonnade, and State Department during the Civil War.
Original in the Barrett Collection.

ments prior to his departure for Washington to become President. The Jacob Ruckel note was one of the notes which Lincoln left with Robert Irwin, cashier of the Springfield Marine and Fire Insurance Co. Irwin collected the interest and principal amounting to \$667.05 on January 29, 1864, releasing the mortgage on the same day.⁷

Lincoln's next loan was made on November 28, 1851, to Thomas Cantrall, a prosperous farmer who resided eight miles northwest of Springfield. On that date Cantrall gave Lincoln his note for \$600, payable in two years, at ten per cent. To secure it, Lincoln took a mortgage on eighty acres of farm land which Cantrall owned.⁸ A year later Cantrall and his wife gave Lincoln a new note for \$660, and executed a mortgage on 160 acres in Menard County, Illinois, six miles northeast of Athens. Lincoln released the first mortgage on the same day the new mortgage was made, November 29, 1852. The new mortgage was satisfied on October 29, 1858, payment being made to Lincoln a few months after Thomas' death, by his brother Charles S. Cantrall.⁹

The history of Lincoln's next investment loan must be pieced together from scattered memoranda. On January 15, 1853, he sent or gave the following communication to Ninian W. Edwards, Springfield storekeeper and his own brother-in-law: "Please pay N. W. Edwards & Co., eighty dollars, which will be in full of interest on your note till 1st May 1853." Assuming that the due date of Edwards' note was January 15, and that it drew the customary interest of ten per cent, the principal amount must have been \$2,750. Lincoln was then trading with N. W. Edwards & Co., and the \$80.00 interest payment was probably credited to his account. Then, and for many years afterwards, accounts were settled in January of each year.

A further record of this loan is found in Lincoln's memorandum of notes which he left with Robert Irwin in February, 1861. There he listed: "*Two* notes of N. W. Edwards, together amounting to fifteen

⁷Facsimile of memorandum for Irwin on pp. 80-81.

⁸*Mortgage Record, Book HH, 148.*

⁹*Menard Deed Book.*

hundred and eighty seven dollars and ninety cents, interest at ten per cent due from Jan. 16, 1861," and "Two notes of Smith, Edwards & Co., for aggregate ballance [*sic*] of one thousand dollars and interest at ten per cent from Jan. 16, 1861."¹⁰

N. W. Edwards & Co., of which Edwards and J. Taylor Smith were the partners, became Smith, Edwards & Co. in 1857. Edwards had apparently paid \$150 by February, 1861, and given two individual and two firm notes for the remainder.

Another of Lincoln's borrowers was Samuel Sidener, a Springfield blacksmith. The fact is established by a foreclosure suit which Lincoln and Robert Irwin brought against Sidener on November 21, 1854. On that day Sidener defaulted, and the court decreed that the property described in the mortgage—the east half of Lot four in Block one, Old Town Plat, Springfield¹¹—be sold to satisfy unpaid principal and interest to the amount of \$594.80.

If we assume that \$500 represented principal and \$94.80 accrued interest from the time the note was given, and if we also assume that the rate was ten per cent per annum, then Lincoln lent Sidener the money on or about January 1, 1853. The foreclosed property was sold by Antrim Campbell, master in chancery, on February 5, 1855. Lincoln bid it in for \$628.50, a sum which included the debt and \$33.70 court costs.¹²

Lincoln assigned the certificate of purchase to Isaac Lindsay, on January 22, 1857, taking another mortgage on the property. Five months earlier—August 28, 1855—he had lent Lindsay \$600, secured by a mortgage on the east half of the north forty-three feet of Lot four in Block one of the Old Town Plat. Lindsay, a bricklayer by trade, was assessor and collector for Springfield in 1856–1857, and afterward, for eight years, a clerk in the office of the Circuit Clerk of Sangamon County.

¹⁰Facsimile of memorandum for Irwin on pp. 80–81.

¹¹Near the southwest corner of Sixth and Madison streets.

¹²*Court Record*, Nov. 21, 1854; *Deed Book C*, 217.

The Lindsay loan ran until June 1, 1864, when Robert Irwin, Lincoln's Springfield agent, received the principal amount. In 1866, Justice David Davis, administrator of Lincoln's estate, wrote on the margin of the recorded mortgage: "From evidence furnished me I am satisfied that this mortgage was paid in full before Mr. Lincoln's death, and I hereby release the same."¹³

Lincoln's loans were made to men with the exception of two small loans to Ritta Angelica da Silva, described in the records as "a Portuguese woman." On August 11, 1854, she gave Lincoln her promissory note for \$125 with interest at ten per cent, payable annually, the principal to be paid four years after date. To secure the loan she executed a mortgage on Lot five in Block six, in Welles and Peck's Addition to Springfield. This forty foot lot, on the south side of Miller Street between Ninth and Tenth streets, was in the neighborhood occupied by the Protestant Portuguese who settled in Springfield in 1849. Six months later, on February 20, 1855, she borrowed \$125 on the same terms as the first loan, executing a second mortgage to the same property. Lincoln released the first mortgage on November 26, 1858, and the second on June 9, 1860.¹⁴

Lincoln's next loan was made on May 23, 1858 to William Cline, one of the early settlers on Fancy Creek in Sangamon County, eight miles northwest of Springfield. Cline gave his note for \$750 and a mortgage on ninety-five acres near his home. The note bore interest at ten per cent and was due in one year. Interest was fifteen months in arrears when Lincoln left for Washington in 1861, but Irwin collected the principal and interest, releasing the mortgage on June 13, 1863.¹⁵

The largest sum of money which Lincoln ever received at one time was \$4,800, his fee in the Illinois Central charter case. This sum he received on August 12, 1857. After dividing it with Herndon he added \$100 to his share and bought a draft, in the amount of \$2,500, on H.

¹³*Mortgage Record, Book I, 69.*

¹⁴*Ibid., Book PP, 353; RR, 172.*

¹⁵*Ibid., Book V, 78.*

A. Tucker & Co., Chicago. In early September he took the draft to Chicago where, throughout the month, he was engaged in the "Effie Afton" case, involving a bridge across the Mississippi River at Rock Island, Illinois. While in Chicago Lincoln lent the \$2,500 to Norman B. Judd, attorney for the Rock Island Railroad and his associate in this trial.

Judd, with others, was interested in real estate in Council Bluffs, Iowa. There, on July 11, 1857, he had purchased 160 acres along the right of way of the Mississippi & Missouri Railroad, in addition to property within the city. The purchase was a speculation, made in the expectation that the Union Pacific would be built, and that land values would increase manyfold. Judd had written to Lyman Trumbull, United States Senator from Illinois, on June 7, 1856: "I and my friends are deeply interested in the Iowa land bill personally and pecuniarily and in the success of the Pacific Rail Road Bill."¹⁶

The loan to Judd was made on or about September 1, 1857, doubtless by pre-arrangement. Interest—at ten per cent—accumulated until September 1, 1859, when Judd gave Lincoln a new note for \$3,000 at ten per cent, due in five years. Lincoln visited Council Bluffs in August, 1859, to look over the land owned by Judd, either for the purpose of speculating himself, or to determine how much of the property should be included in a mortgage to guarantee the loan. Speculation was perhaps the reason, for Lincoln could have learned the value of the property from his friend Thomas Officer of the banking house of Officer & Pusey in Council Bluffs. Officer had been a resident of Springfield prior to his removal to Council Bluffs.

On the visit to Council Bluffs, Lincoln was accompanied by Ozias M. Hatch, Secretary of State of Illinois. From the advice of Hatch and of Officer & Pusey, and from his own observation, Lincoln decided not to speculate. Judd renewed the loan on September 1, 1859, but not until November 10, 1859, did he give Lincoln a quitclaim deed, which, though absolute in its terms, was to operate as a mortgage to seventeen

¹⁶ Trumbull MSS.

lots in Riddle's subdivision of Council Bluffs, and to ten acres along the right of way of the Mississippi & Missouri Railroad. Lincoln sent the deed to Officer & Pusey, who had it recorded on February 14, 1860.

Judd repaid the loan after it had run eight years, the principal and interest then amounting to \$5,400. Quitclaim deeds to the Council Bluffs property were signed by Mary Lincoln on August 10, 1867, and ten days later by Robert T. Lincoln. On February 8, 1868, Morris P. Brewer, commissioner, executed a conveyance from Thomas (Tad) Lincoln to Judd.¹⁷

When Lincoln went to Washington in 1861, he left three notes with Robert Irwin hitherto unmentioned. The principal amounts totalled \$1,900, and all bore interest at ten per cent. It is impossible to tell now when the notes were made, or in what amounts. Lincoln noted that the balance due on the largest note was \$1,000, which indicates that originally the obligation was a larger sum. Interest was paid until March 18, 1861.

The makers of this note were three brothers named Van Deren and their brother-in-law, Lewis Johnson. Archibald J. Van Deren went to Colorado in the gold rush of 1859. There he soon became Grand Master of the Grand Lodge of Free Masons and in 1863 a member of the legislature. Cyrus W. Van Deren was State Senator from Sangamon County in the Illinois legislature from 1856-60. John M. Van Deren, a younger brother, was a farmer in Curran Township, eight miles southwest of Springfield. Johnson was one of the owners of Everybody's Mill in Springfield. The principal of the Van Deren note was paid in installments, the last payment of principal and interest being made on March 21, 1863.

The next largest note Lincoln described in the Irwin memorandum as "One note of John Cook, for seven hundred and fifty dollars, interest

¹⁷Administration papers of Lincoln's estate contain several references to the Judd note. See also Pottawatomie County, Iowa *Deed Record*, Book F, 581; Book O, 443; *Mortgage Record*, Book 5, 319, 321; Book 7, 454. The ten acres was described as $\frac{1}{16}$ of the S.W. $\frac{1}{4}$ of Sec. 34 in T. 75 N. of R. 44 W.

Abraham Lincoln leaves with the under
signed for safe keeping, and to receive inter-
est, the following papers.

One note of A. J. Vandever, J. M. Vandever, by
and for W. Vandever, security, and Lewis Johnson,
for one thousand dollars, balance due, interest at
ten per cent, paid up to March 18-1861-

Two notes of N. W. Edwards, together amounting to
fifteen hundred and eighty seven dollars and
ninety cents, interest at ten per cent due from
Jan 16, 1860-

Two notes of Smith, Edwards & Co. for aggregate bal-
ance of one thousand dollars, and interest at
ten per cent from Jan. 16, 1861-

One note of J. K. Lewis and Thomas Lewis, for one hun-
dred and fifty dollars, interest at ten per cent due
from April 22, 1860-

One note, and mortgage of Isaac Lindsey, for six
hundred dollars, interest at ten per cent due
from August 28, 1860-

One note & mortgage, of William Glenn, for seven
hundred and fifty dollars, interest at ten per
cent from Nov. 22, 1859-

One note & mortgage of J. Ruckel, for five hundred
dollars, interest at ten per cent, due from Sep 28-
1860-

One note of John Cook, for seven hundred and
fifty dollars, interest due, from April 17, 1860

One Springfield City bond, for one thousand dollars,
redeemed by two payments to \$666-67-

One certificate of Six shares of Atton. & Sangamon
Railroad Stock

One certificate of Scholarship in Illinois State
University.

One note of N. B. Ludd for three thousand
dollars, with interest at ten per cent from Sep.
1, 1859 -

Policy of Insurance

Lease of house

Notes on Uaines,

Robt. Irwin

I, David Davis, cousin of Abraham Lincoln,
late President of the United States, do certify that
on this receipt, there was collected all the
notes, in this receipt mentioned, except the
note on N. B. Ludd, & the Shares in the Atton &
Sangamon R R.

The collections, amounted

~~The collections~~

to \$9044.41, which, the Marine & Fire
Insurance Co. have paid me. - \$4500 of
which was used by Mr Irwin at the
request of Mr Lincoln, & which is a charge
against Mr Irwin's Estate by the Marine
& Fire Insurance Co.

The papers which were
not collected, have been
delivered over to me by
Mr Condit -

David Davis
Agent of Estate
of Abraham
Lincoln, Dec 11

Lincoln's memorandum of notes, mortgages, and other papers which he left with Robert Irwin.
Original in Springfield Marine Bank.

list of documents
in hands of R. Irwin

due, from April 17, 1860." Cook was the son of Daniel Pope Cook, the second congressman from Illinois. He was elected mayor of Springfield in 1855, and the following year sheriff of Sangamon County. At the outbreak of the Civil War he was elected colonel of the Seventh Infantry, the first Illinois regiment raised; in 1862 Lincoln commissioned him a brigadier general. The Cook note, with interest from April 17, 1861, in the amount of \$956.25, was paid to Irwin on January 11, 1864.

The third note listed in Lincoln's memorandum was that of J. K. and Thomas Lewis for \$150. The interest was due from April 22, 1860. J. K. Lewis probably was one of the nine brothers of Thomas, a leading businessman and banker of Springfield. The balance of the Lewis note, with interest, was paid on March 12, 1864.

Lincoln made two small loans while he was President, the first to Thomas Stackpole for \$380 on November 8, 1861.¹⁸ Stackpole was employed as a watchman at the White House at \$50 a month from April, 1861, to December, 1864. He served as steward at a salary of \$100 a month from December, 1864 to the end of Lincoln's administration. The second loan was to M. B. Church, for \$260 on November 5, 1864. The term was for five months. Church was a law student in the Lincoln & Herndon office in 1860. He entered the Union Army.¹⁹ Wounded in service, he drifted to Washington. Neither the Stackpole nor the Church note was ever paid. At Mrs. Lincoln's request, the administrator of the President's estate did not try to collect these White House loans.²⁰

Thus, in fifteen years, Lincoln made seventeen loans totalling more than \$12,000. When he left Springfield for Washington in 1861, he had \$9,337.90 invested in interest-bearing notes and mortgages. By that time he had collected more than \$2,000 in interest, an average of almost \$200 a year. The lending of money was not a rapid road to wealth, but it accorded far better with Lincoln's cautious temperament than the speculation in which he might have engaged.

¹⁸ Administration Papers of Lincoln's Estate.

¹⁹ Photo of Church note. Lincoln signed his name on the back of the note.

²⁰ Administration Papers of Lincoln's Estate.

V

Family Expenses

There was not a particle of avarice in our subject's mental make-up. Greediness of wealth was absolutely foreign to his nature. He wanted money sufficient to pay ordinary living expenses of his household, but he cared not for gold, just to possess and handle. WILLIAM JAYNE, *Personal Reminiscences of Abraham Lincoln*.

SIX months after his marriage Lincoln facetiously inquired of his good friend Joshua F. Speed: "Are you possessing houses and lands, and oxen and asses, and men-servants and maid-servants, and begetting sons and daughters?" Then he described how economically he and his wife were living. "We are not keeping house," he wrote, "but boarding at the Globe Tavern, which is very well kept now by a widow lady of the name of Beck. Our room (the same that Dr. Wallace occupied there) and boarding only costs us four dollars a week."¹ In the same letter he stated that "poverty," "the necessity of attending to business," and the approaching birth of a child made a visit to Kentucky out of the question.

It has generally been assumed, on the basis of a literal interpretation of Lincoln's letter, that four dollars a week was the cost of room and board for both him and Mrs. Lincoln. However, that may have been the charge for each person. A case which came before the Supreme Court a few years later involved a contract, made on April 15, 1848, by which the plaintiff agreed to board the defendant for one year at the rate of two dollars a week, the latter to furnish his own room.² But whether the four dollars applied to one or both members of the family,

¹ *Works*, I, 268.

² *Clements v. McConnel*, 14 Ill. 154.

the Lincolns' scale of living was a modest one. That fact is made clear by the recollections of Sophie Bledsoe, who lived at the Globe Tavern with her parents while the Lincolns resided there.³ She wrote:

When Robert was born, Mrs. Lincoln had no nurse for herself or the baby. Whether this was due to poverty or more probably to the great difficulty of securing domestic help, I do not know. But my mother, who never cared personally for Mrs. Lincoln, went everyday to her room in the hotel, washed and dressed the baby, and made the mother comfortable and the room tidy, for several weeks, till Mrs. Lincoln was able to do these things for herself.

I was very fond of babies, and took on myself the post of amateur nurse. I remember well how I used to lug this rather large baby about to my great delight, often dragging him through a hole in the fence between the tavern grounds and an adjacent empty lot, and laying him down in the high grass, where he contentedly lay awake or asleep, as the case might be. I have often since that time wondered how Mrs. Lincoln could have trusted a particularly small six year old with this charge. . . .⁴

"These were lean years financially," wrote a careful student of Lincoln's life, Dr. W. A. Evans, of the first years of Lincoln's marriage, "—the leanest that Mrs. Lincoln ever knew and that Lincoln knew after the first Springfield days."

When one considers that between 1840 and 1850, Lincoln's annual income from the law was probably between \$1,500 and \$2,000, this statement appears to imply a greater degree of stringency than actually existed. For an income of \$1,500 enabled one to live very well in Springfield a hundred years ago. That is apparent from a debate which took place in the Illinois Constitutional Convention of 1847. The subject of discussion was the salary to be paid to the Governor. One of the members, supporting his contention that \$1,200 a year was sufficient, stated that "he had made inquiries, and was informed that his friend from Sangamon [Ninian W. Edwards] who, as everyone was aware, lived well, gave the most elegant and sumptuous entertainments, and whose

³She was the daughter of Albert Taylor Bledsoe, a prominent lawyer and political associate of Lincoln in the early 1840s. Bledsoe later became Assistant Secretary of War in the Confederacy, and a bitter critic of his former friend.

⁴Sophie Bledsoe Herrick, "Personal Recollections of My Father and Mr. Lincoln and Mr. Davis," *Methodist Review*, April, 1915, 666-79.

house was always open to the members of the Legislature and strangers, had said that his expenses did not exceed \$1,200 a year." Edwards admitted, with some qualifications, that his living expenses were within the amount specified.

But during this same decade, Lincoln's expenses were heavy. He bought his home, paid off—or finished paying off—his New Salem debt, contributed to the support of his parents, and saw his own family enlarged by the birth of three sons. In politics he made a long speaking tour in the presidential campaign of 1844, and his own campaign for Congress in 1846 meant both expense and loss of income. Small wonder that he cared for his own horse, milked his own cow, and cut his own firewood; small wonder too that Mrs. Lincoln did much of the family serving and most of the cooking and housework. (There were times, during the late '40's, when she had a servant. Prevailing pay for girls doing housework was \$1.50 per week.)

Nevertheless, as Dr. Evans also recognizes, "it is not probable that the Lincolns were ever hard pressed for money, at least after 1844." Plain living is far different from poverty. Had Lincoln been as poor as some writers have portrayed him, it is unlikely that he would have taken his family with him to Washington in 1847, when he took his seat in Congress, and it would have been impossible for him to have begun the practice of making loans, as he did upon the conclusion of his term.

When Lincoln decided to take his family to Washington he rented his house for one year to Cornelius Ludlum of Jacksonville, a brick contractor. Ludlum agreed to pay Lincoln ninety dollars, in quarterly installments, and to reserve the "North-up-stairs room" for the storage of Lincoln's furniture. The lease was to be in force for one year after November 1, 1847.

Mrs. Lincoln and the boys, Robert and Edward, remained in Washington until the early spring of 1848, when they returned to Lexington, Kentucky, to continue a visit with Mrs. Lincoln's family made the previ-

ous fall. A few of Lincoln's letters to his wife at this time have been preserved. In one, dated April 16, 1848, he confessed that when his wife was with him he thought she interfered with business, but now that she was gone, he found business a very tasteless affair. "I hate to sit down and direct documents," he wrote, "and I hate to stay in this old room by myself." As a respite from business and the room he had gone shopping for plaid stockings but found that "McKnight has quit business and Allen had not a single pair of the description you give and only one plaid pair of any sort that I thought would fit 'Eddy's dear little feet.' I have a notion to make another trial tomorrow morning." But he reported more success shopping for himself, getting a "very pretty set of shirt-bosom studs—modest little ones, jet set in gold, only costing 50 cents apiece or \$1.50 for the whole."⁵

He sent her drafts for expenses, and in one letter asked about two bills for purchases which she had made. "P. H. Hood & Co.," he wrote, "dunned me for a little bill of \$5.38 and Walter Harper & Co. another for \$8.50 cents, for goods which they say you bought. I hesitated to pay them, because my recollection is that you told me when you went away, there was nothing left unpaid." He urged his wife to get a girl to help "take charge of the dear codgers," then aged two and five years.⁶

Mrs. Lincoln received from the estate of her father, Robert S. Todd of Lexington, Kentucky, approximately \$1,000. Todd died intestate in 1849, leaving many creditors, and they and the host of counsel which the various heirs employed in the litigation which ensued, played havoc with the estate. Court files are incomplete and the above figure has been arrived at by William H. Townsend of Lexington, after a thorough examination of available records. Mr. Todd's estate consisted of a 38¾ acre farm in Franklin County, a house and lot on Main Street in Lexington, one-third interest in the manufacturing firm of Oldham, Todd & Co., and personal property, including several slaves. Proceeds of the

⁵Angle, *New Letters*, 41-2.

⁶*Ibid.*, 45-6.



Riggs & Co., bankers, Washington, D.C.

sale of these holdings was divided between his widow and fourteen children.⁷

Like all householders, Lincoln found that the upkeep of real estate entailed considerable expense. He had his house painted prior to his term in Congress, and upon his return there was considerable remodeling done. Ceilings were whitewashed and hearths repaired by John E. Roll, a local contractor who, in the spring of 1831, as a boy of eighteen, had helped Lincoln build the flatboat at Sangamo Town. Lincoln paid part of Roll's bill of \$26.60, by giving him six walnut doors. Roll whitewashed two more rooms on March 30, 1850, and turned in a bill for two dollars which Lincoln paid five months later.⁸ In the same year the front yard was greatly improved by the erection of a brick retaining wall along the front of the fifty-foot lot. Five years later the wall was extended along one-fourth of the Jackson Street side of the lot. A high board fence running from the end of the brick wall to the rear of the lot was then constructed.

In 1856, Lincoln undertook a major improvement. Springfield was not only growing; it was also becoming a city. Railroads now connected it with Chicago and St. Louis, and the Great Western was rapidly extending its tracks across the state. Streets in the business district were covered with planking and gas lights illuminated the intersections. The Governor's Mansion was nearing completion, and Governor Matteson, in anticipation of the end of his term, was building a home that was to be the envy and admiration of the city. In keeping with the trend, and to provide room for a family of growing boys, the Lincoln home was enlarged from a story and a half to two full stories. Mrs. John T. Stuart in a letter to her daughter Elizabeth, on April 3, 1856, wrote: "Mr. Lincoln has commenced raising his back building two stories high.

⁷Details of the closing of the Todd estate are given in a letter of William H. Townsend to Albert J. Beveridge, Lexington, Ky., Feb. 17, 1926, a copy of which is in the files of the A. L. Association.

⁸*Photo of Roll Account Book* owned by J. Linden Roll, Springfield, Ill. A. L. Bowen, "A. Lincoln: His House," in *Lincoln Centennial Association Papers*, 1925, is the best account of this subject.

I think they will have room enough before they are done, particularly as Mary seldom uses what she has." The work was done by Hannan & Ragsdale, local contractors, and the cost, according to a summary of Springfield improvements published by the *Illinois State Journal*,⁹ was \$1,300. Mrs. Lincoln had some further changes made the following year at the cost of an additional \$200.¹⁰

It is possible that Mrs. Lincoln paid for these improvements herself. On September 18, 1854 she sold the eighty acre tract which her father had given her ten years earlier.¹¹ Although no mortgage in her favor is recorded, she may not have received payment at the time. The sale price—\$1200—would have paid nearly all the cost of the improvements made in 1856 and 1857.

From these improvements and the purchases of wall paper from John Williams & Co.,¹² it is certain that the house of the Lincolns was in good condition when it was rented to Lucian A. Tilton, President of the Great Western R.R., in February, 1861, for \$350 a year. It is interesting to note that the rental was nearly four times that which Lincoln received from Cornelius Ludlum in 1847—an increase that would be accounted for in part by rising property values and in part by the intrinsically greater worth of the house. In 1861, when Lincoln insured the property with the Hartford Fire Insurance Company, he put a valuation of \$3,000 upon the house. The carriage house was valued at \$75 and the wood house and privy at \$125. The rate on all these buildings was seventy-five cents a hundred, making the total premium twenty-four dollars a year.

The best description of the Lincoln home as it appeared at the time of its owner's election to the Presidency is that which appeared in connection with a woodcut published in *Leslie's Illustrated Newspaper* on March 9, 1861.

⁹*Ill. State Journal*, Jan. 6, 1857. Costs reported in articles of this kind are often inaccurate.

¹⁰*Pasfield Scrap Book*, in A. L. Association file.

¹¹Sangamon County Deed Book.

¹²See Williams & Co. account in the Appendix.

The simple home of this American Statesman, and President Elect of the United States, is situated on the corner of Eighth and Edwards Streets, and here he has resided for twenty years out of the three and twenty he has been a dweller in Springfield. It stands on a sort of platform of brickwork, and is two stories high, having two windows on each side of the door and five on the upper story. The side view shows it has an extension and side entrance with a receding stoop running the whole length of the extension. In the rear are the stables and barn. The edifice is painted of a pale chocolate color, and the window blinds are of deep green. The roof extends a little over the edges, like that of a Swiss cottage. The rooms are elegantly and comfortably furnished with strong well-made furniture, made for use and not for show. On the front is a black door plate, on which, in silvered Roman characters, is inscribed the magical name "A. Lincoln."

During the 1850's Lincoln had charge accounts in several Springfield stores, including John Williams & Co.; Bressmer, McQuinton & Matheny; Corneau & Diller; John Irwin & Co., and the stores operated by two brothers-in-law, N. W. Edwards and C. M. Smith. John Williams & Company's account books, which have been preserved for the years 1851-1861, show frequent purchases of yard goods, buttons, and thread—as one would expect in a day when sewing was done in the home—and also purchases of gloves, combs, boots, slippers and other articles of apparel. During this period the Lincolns bought most of their groceries elsewhere, although occasional food purchases were made of Williams. Most interesting of these charges are four entries for five pounds of "Java Coffee" on August 21, September 11, September 25, and October 16, 1858—a total of twenty pounds in less than two months, and that while Lincoln was absent almost continuously in his campaign against Douglas.

Alexander Black, a clerk at Williams', recalled that Lincoln would come in and address the proprietor: "Colonel, my wife tells me we are out of tea. Put up a pound of the best." While young Black went about filling the order, Lincoln would launch at once into a talk with Williams about politics or town matters. It was the clerk's duty to take around the bills for periodical settlement. Lincoln never studied them or ques-

tioned them. He handed over the amount called for and apparently gave the account no further thought.¹³

Shopping at Williams' was done generally by Mrs. Lincoln and the boys. One can imagine the pride with which the bookkeeper made the following somewhat premature entry on June 21, 1860: "President Abraham Lincoln to R. Coon & Bro. 1 pair small heeled boots for Tad

JOHN WILLIAMS & CO.

WHOLESALE AND RETAIL DEALERS IN

DRY GOODS, GROCERIES, NAILS, SALT

etc., etc., etc.,

Nos. 2 and 4, North side of the Square,

SPRINGFIELD, ILL.

A GAIN TAKE PLEASURE IN ANNOUNCING to the public that they have just received from the Eastern Cities, their

FOURTH LARGE STOCK OF GOODS

For the year, which were bought at such prices that we can easily afford to sell our city merchants their stocks, and are prepared to offer them to our customers at prices fully 25 per cent. lower than last spring, owing to our unusual facilities for buying—paying cash, and buying on very short time.

We have a beautiful variety of DRESS GOODS to which we want to call particular attention, as such styles as we have cannot be found in any other house in the city, and are offering them at prices that defy competition.

The Lincolns traded here.

1.25." Altogether, the Lincoln purchases of John Williams & Co. totalled \$318.59 for the ten year period.

Two of the account books, a ledger for 1858, and a day book for 1859, of C. M. & S. Smith, "Dealers in Staple and Fancy Dry Goods, Groceries, Boots, and Shoes," have also been preserved. In this store Clark M. Smith, the husband of Mrs. Lincoln's youngest sister, Anna Maria Todd, was a partner. As at Williams', the majority of the family purchases were for dry goods and apparel—"1 Gents Stock \$1.25" and "1 Silk Hat \$5.00" for Lincoln; "2 Bonnet Ruches @ .75", "16 yds. Grenadine @ \$2.00," and "1 Tidie \$1.25" for Mrs. Lincoln. There were purchases of pocket knives, hats, shoes and socks for the boys. Sugar was the food most commonly purchased at Smith's, either plain sugar at ten

¹³Clipping in MacChesney Scrap Book, Vol. 29, p. 7086. In Chicago Historical Society.

pounds for one dollar, or crushed and pulverized sugar at sixteen and two-thirds cents a pound. A total of 307 pounds of the three kinds was purchased in 1859. Java coffee at twenty cents a pound, and Star Candles at twenty-five cents a pound in four pound lots were regular purchases.

**C. M. & S. SMITH'S
MAMMOTH STOCK**

OF

FALL & WINTER GOODS,

Is now the largest and most complete assortment of all the new and desirable styles of fall and winter goods, that could be found in the eastern markets, now receiving and opening, at the lowest possible price, they will be sold so as to defy competition.

CALL AND SEE, LADIES,

If you cannot suit yourselves better in quality, styles and prices, than any other Houses in the city. We will show you through our stock with pleasure.

SHAWLS.

We would respectfully inform the ladies of this City and County and all the surrounding counties, that we are now opening the

LARGEST AND MOST ELEGANT

Stock of mantilla silk shawls, with sheneel and velvet border. Mantilla stella shawls, French stella shawls, very handsome. Wool long shawls, Misses wool long and square shawls, and in fact nothing else but the most beautiful and complete stock of shawls of all kinds (gents included) that has ever been exhibited in this city. They are now ready for your inspection. Give us a call.

The Lincolns traded with their brother-in-law, C. M. Smith.

A purchase of thirty-two pounds of coffee on March 28, 1859, was probably for a large party at the Lincoln home. The winter supply of wood was delivered on October 8th. On Smith's day-book that day is this entry: "A. Lincoln Dr. to George Brunk for 10 cords of Wood at \$4.00."

Purchases in 1858 totalled \$556.18 and \$499.81 in 1859. At long intervals Lincoln would make payments on his account, but on March 15, 1859 he gave his check for \$407.72 in full settlement.¹⁴ Lincoln made but three purchases in 1859, the trading being about equally divided

¹⁴Photo of C. M. & S. Smith account books, and Lincoln's account in Springfield Marine and Fire Insurance Company.

between the sons, Robert and William, and Mrs. Lincoln. A description of Lincoln, on his way to market, was given by Wm. H. Herndon in his lecture entitled, "Analysis of the Character of Abraham Lincoln." He said: "Of a winter's morning he might be seen stalking and stilting it toward the market house basket on his arm, his old gray shawl, rope like wrapped around his neck."

At Corneau & Diller's the Lincolns bought drugs and medicines, soap, toilet articles, and such commodities as cream of tartar, vanilla, and brandy for cooking and preserving. The available account books, which cover the period February 15, 1855 to December 31, 1860, show total purchases of \$40.95. During this period Lincoln made three cash payments—one of \$12.50 on June 29, 1856, another of \$3.20 on February 13, 1858, and a third of \$24.70 on February 1, 1860.

Not all purchases were made in Springfield. On one occasion Lincoln ordered thirty-five yards of carpet of J. C. Louderman & Co., of St. Louis, sending a sample of his old carpet by a local banker who was going to St. Louis. The cost of the carpet Lincoln agreed to pay promptly.¹⁵ A small but interesting purchase made for the boys was a "cottage bedstead," bought in September, 1857, from John Hutchinson, who operated a furniture factory in addition to his undertaking establishment. Lincoln paid the bill with a check for \$11 and turned in a trundlebed, for which he received a credit of \$2.

Charged to Lincoln's account at the Springfield Marine and Fire Insurance Co., are several checks—for example, \$38 on July 11, 1859, and \$25 on February 6, 1860—which correspond with deposits made at the same times by Mrs. Albina M. Labarthe, the town's leading milliner and dressmaker. Undoubtedly these checks were given in payment of purchases made by Mrs. Lincoln. Two other checks on the account probably account for social activities at the Lincoln home. A check for \$41.72 to W. W. Watson & Son, confectioners, suggests a large party in early December, 1855. Van Ness & Co., dealers in china, glass, queens-

¹⁵ Angle, *New Letters*, 84.

ware, lamps and cutlery, cashed Lincoln's check for \$35.72 on February 26, 1859.¹⁶

Lincoln's contributions to the church are a subject which it would be pleasing to describe in detail, but the facts are not available. Records of the treasurers of St. Paul's Episcopal Church, which Mrs. Lincoln attended prior to 1852, and of the First Presbyterian Church, of which she was a member after that date, cannot be found. It is known, however, that Lincoln rented a pew in the First Presbyterian Church. Most members of his financial standing paid annual pew rents of either \$25.00 or \$30.00. On the other hand, a check to "First Church" for \$10.00, dated February 1, 1860, may have represented a quarterly payment. And to add to the confusion, there is the statement of Thomas Lewis—elder, trustee, treasurer, and collector of the church—that Lincoln paid \$50.00 a year.

Traveling was not a common luxury, at least for Middle Westerners, before the Civil War. Yet the Lincolns took several vacation trips. Those made in connection with Lincoln's service in Congress have already been mentioned. From a letter which Lincoln wrote to Joshua Speed in the summer of 1855, we know that Mrs. Lincoln was contemplating a visit to her relatives in Lexington in October of that year, but for some reason, the proposed trip was not made. In 1857, however, she accompanied her husband to New York City when he went there to consult officials of the Illinois Central about the payment of his fee in the McLean County case. "We visited Niagara, Canada, New York and other points of interest," she wrote to her sister Emilie in September.¹⁷ From the entry in the register of the Cataract House at Niagara Falls, which reads: "A. Lincoln & Family, Springfield, Illinois," it is apparent that at least one of the Lincoln boys accompanied the parents. The Lincolns were members of a party that spent a week in July, 1859, traveling over the lines of the Illinois Central Railroad for the purpose of

¹⁶Facsimile of Watson check in Bloomington (Ill.) *Pantagraph*, Feb. 6, 1909. The original check to Van Ness & Co., is owned by George A. Dondero, Royal Oak, Mich.

¹⁷Katherine Helm, *Mary, Wife of Lincoln* (New York and London, 1928). 122-23.

assessing the road's property. That same year, Mrs. Lincoln and one of the boys accompanied Lincoln when he spoke in Columbus and Cincinnati in September.¹⁸

Entertainment accounted for no large part of the family budget. It is probable, however, that Herndon, David Davis, and others allowed their prejudices to color their memories when, after Lincoln's death, they commented on the paucity of Lincoln's invitations, and attributed it to Mrs. Lincoln's parsimony. The diary of Orville H. Browning shows that he was often a guest in the Lincoln home. Browning's contemporary record, moreover, is supported by the recollections of Isaac N. Arnold, who was a frequent visitor in Springfield between 1840 and 1860. Addressing the Illinois State Bar Association in 1881, Arnold said:

I must not omit to mention the old-fashioned, generous hospitality of Springfield—hospitality proverbial to this day throughout the State. Among others, I recall, with sad pleasure, the dinners and evening parties given by Mrs. Lincoln. In her modest and simple home, everything orderly and refined, there was always, on the part of both host and hostess, a cordial and hearty Western welcome, which put every guest perfectly at ease. Mrs. Lincoln's table was famed for the excellence of many rare Kentucky dishes, and in season, it was loaded with venison, wild turkeys, prairie chickens, quail and other game, which was then abundant. Yet it was her genial manners and ever-kind welcome, and Mr. Lincoln's wit and humor, anecdote and unrivalled conversation, which formed the chief attraction.¹⁹

"Springfield has been very gay this winter more so than I ever knew it," wrote John T. Stuart, Lincoln's first law partner and a resident since 1828, in a letter to his daughter, Elizabeth, on February 4, 1855.²⁰ His statement is borne out by detailed descriptions in the weekly letters of Stuart and his wife to their daughter. The letters are full of the details of parties, entertainments, church suppers, weddings, and dances. Only the social affairs attended by the Lincolns can be mentioned here.

¹⁸ Angle, *Lincoln, 1854-1861*, 289-90; 298-99 gives full references to the last two trips mentioned.

¹⁹ *Annual Report*, Illinois State Bar Association, 1881, 106.

²⁰ John T. Stuart to Elizabeth J. Stuart, Springfield, Ill., Feb. 4, 1855. This letter and the Stuart letters quoted from hereafter, are owned by the heirs of Stuart Brown, Springfield, Ill.



No.

Springfield Feb 1.

1860

Springfield Marine & Fire Insurance Company,

Pay to the order of *First Church*

Jan

on Demand,

00

10 0 Dollars.

IN CURRENT BANK NOTES

\$10 00

Richardson & Smith, printers

H. Lincoln

Lincoln pays pew rent at the First Presbyterian Church, Springfield, Illinois.
Original owned by F. N. Towers, Washington, D.C.

It is reasonable to believe that if the Lincolns attended numerous social affairs they, in turn, did their share of entertaining.

"I spent the evening out last evening," wrote Mrs. Stuart on January 21, 1855. "We were invited to a little family gathering at Dr. Wallaces. When arrived we found the *family* extended, including some fifty or sixty. Quite a pleasant party it was. There I met for the first time, Emily Todd, she is sprightly and pretty. There seems no bounds to the spirit of gayety and dissipation just now, there has been one party and sometimes two or more every evening for two weeks and a disposition still to keep it up. I have heard seven spoken of for next week."²¹

The Lincolns are not mentioned in Mrs. Stuart's letter, but they were probably present. Emily Todd had four sisters in Springfield, Mrs. Lincoln, Mrs. William Wallace, Mrs. Ninian W. Edwards, and Mrs. C. M. Smith.

A week later Mrs. Stuart wrote to her daughter of the lively society of Springfield.

"The good people of Springfield seem to have given themselves up to the spirit of gayety for the last few weeks, parties and entertainments are the order of the day, and our ladies intend next week shall be devoted to the same cause. The week is to be opened by a party Monday evening at Mr. N. Edwards, and also one the same evening at Mr. William Grimsleys. Tuesday evening, a dance for the young people at the Gov. Wednesday, Mrs. [William B.] Fondy is to give a large party, and others to make out the week which I do not remember. . . .

"Last Friday we dined at Mr. Smiths, in company with Dr. and Fanny Wallace, Mr. Lincoln and Mary, Mr. Edwards and Elizabeth. . . ."²²

Gas was being installed in the business district and in some residences in 1855, and the ladies of the First Presbyterian Church, to which Mrs. Lincoln belonged, set out to raise the money necessary to install gas in the church. Mrs. Lincoln probably had a part in the preparation of the dinner which brought more than \$200 into the church treasury. Mr. Stuart made brief mention of the dinner in a letter on February 11. "They have had another gay week in town. Tuesday night came off

²¹Mrs. John T. Stuart to Elizabeth J. Stuart, Springfield, Ill., Jan. 21, 1855

²²*Ibid.*, Jan. 28, 1855.

at Masonic Hall the ladies supper. It was largely attended. The supper was very good and everything went off pleasantly. . . . The next evening Mrs. [George L.] Huntington had a party not large but very pleasant. . . . The next evening, Thursday, there was a very large party at Mr. [Nicholas] Ridgleys. A perfect *squeeze*. The house was brilliantly lighted with gas. The company very gaily dressed, the supper very good and upon the whole everything very pleasant.”²³

A social season similar to that described in the letters above marked the winter of 1855–1856. In a twelve-page letter written on December 19, 1855, to his daughter, Mr. Stuart described the wedding of Caroline Lamb and William J. Black, a young Springfield lawyer. The Stuarts arrived at the Lamb home just at the conclusion of the ceremony. “We press through the crowd,” he wrote. “We push and they push. We tread on their toes and they tread on ours. See there is Judge Logan with Miss Mary on his arm, he is making towards the Bridegroom and Bride—look at his forehead—how the sweat rolls down. Would rather argue a case in the Supreme Court than to struggle thus. All the world is here. All the sewing societies broke loose. . . . I reach the passage. I back into a corner and look upon the crowd . . . how many old acquaintances seem to be thrown together tonight. . . . But look they are crowding in to the supper. Mother takes my arm and we go in with the crowd. . . .

“Close by are Cousins Mary Lincoln, Lizzie Edwards and Mrs. B. S. Edwards. First oyster sallad &c, then ice cream and cake.”²⁴

The Executive Mansion, which had just been completed and occupied by Governor Joel A. Matteson and his family, was the scene of several parties in January, 1856. The Lincolns attended one evening affair and their son Robert was a guest at the party for the young people on the following night. A few excerpts from Mr. Stuart’s letter of January 13, describing the two parties read as follows: “The parties

²³ John T. Stuart to Elizabeth J. Stuart, Springfield, Ill., Feb. 11, 1855.

²⁴ *Ibid.*, Dec. 19, 1855.

at the Governors were splendid affairs *topping* anything before in Springfield especially when the house is taken into consideration. It was said that one thousand invitations were sent out for Thursday evening including one for yourself which I enclosed you in my last letter. 400 of these however were away from Springfield. . . . The Ladies some of them I may say most of them were elegantly dressed and all seemed to enjoy themselves. . . . One half the house was occupied by us old folks the other by the youngsters 'tripping the light fantastic.' . . . It was very unfortunate that about night the gas became frozen or rather the water in the gas fixtures, so that the house had to be lighted with candles hastily arranged.

"The next evening all the small 'folks' were invited. . . . The house was full of boys and girls. The gas was in full operation—the band was in attendance—all the rooms were thrown open, and all the children danced or at least hopped around. John [Stuart, Jr.] danced all evening *in his way*. Next day he and Bob Lincoln were hunting up the dancing master."²⁵

Mrs. William Wallace entertained in May, 1856, in honor of two brothers and a sister of Dr. Wallace who were visiting in Springfield. The Lincolns were probably present. A week later, on June 2, they attended a dinner at the Wallace's, which Mr. Stuart noted briefly in his letter to his daughter. He wrote: "I was invited to come to Cousin Anns today *after Church* to eat strawberries & ice cream. We had a fine dinner and plenty of cream & berries. Lincoln & Cousin Mary, Mother & myself and Dr. Wallace were there."²⁶

One of Mrs. Lincoln's letters to her sister Emilie, who married Ben Hardin Helm, an Elizabethtown, Kentucky, lawyer and son of Governor Helm of Kentucky, contains mention of a huge party which she and her husband gave in February, 1857, but the manner of her reference indicates that the occasion was a rare one. Mrs. Lincoln wrote:

²⁵*Ibid.*, Jan. 13, 1856.

²⁶*Ibid.*, May 25, June 2, 1856.

I may surprise you when I mention that I am recovering from the slight fatigue of a very large and I really believe a very handsome entertainment, at least our friends flatter us by saying so. About five hundred were invited, yet owing to an unlucky rain three hundred only favored us by their presence and the same evening in Jacksonville, Colonel Warren gave a bridal party to his son who married Miss Birchall of this place which occasion robbed us of some of our friends. You will think we have enlarged our borders since you were here.²⁷

The last social function in Springfield at which the Lincolns were hosts was one which must have entailed considerable expense. Held on February 6, 1861, it was described in fulsome terms by a Springfield correspondent of the *St. Louis Missouri Democrat*:

It was a great outpouring of citizens and strangers, together with the members of the legislature. Your humble servant was invited to attend. Mr. Lincoln threw open his house for a general reception of all the people who felt disposed to give him and his lady a parting call. The levee lasted from seven to twelve o'clock in the evening, and the house thronged by thousands up to a late hour. Mr. Lincoln received the guests as they entered and were made known. They then passed on, and were introduced to Mrs. Lincoln, who stood near the center of the parlors, and who, I must say, acquitted herself most gracefully and admirably. She was dressed plainly, but richly. She wore a beautiful, full trail, white moire antique silk, with a small French lace collar. Her neck was ornamented with a string of pearls. Her head dress was a simple and delicate vine, arranged with much taste.

She displayed but little jewelry, and this was well and appropriately adjusted. She is a lady of fine figure and accomplished address, and is well calculated to grace and do honors at the White House.²⁸

²⁷Helm, 121.

²⁸*Journal*, Ill. State Hist. Soc., Oct. 1918, 386.

VI

The Cost of Politics

When I received the bond I was dabbling in politics, and of course neglecting business. Having since been beaten out I have gone to work again. LINCOLN TO SANFORD, PORTER AND STRIKER, March 10, 1855.

WHEN Lincoln was nominated for United States Senator by the Republican State Convention in Springfield, June 16, 1858, he was the undisputed leader of his party. The nomination was made because of his ability as an orator, debater, and campaign strategist. It was also a recognition of his sacrifice of time and money for twenty years in the interests of the party. He had missed the fall terms of the courts in campaign after campaign to carry on the political fight. Four times, in 1840, 1844, 1852 and 1856, he was a presidential elector, a post which then carried with it the obligation of extensive stump speaking.

Writing in 1860, Lincoln stated that he had "spent much time and labor in the canvasses."¹ In 1840 and 1844 he went on long speaking tours through southern Illinois, and in the latter campaign he spoke also in Kentucky and Indiana. In 1844 he was unable to attend the fall terms of any of the courts of the Eighth Judicial Circuit except Sangamon, which met after the election.² To the loss of income from his practice should be added the incidental expense of nearly four months of travel. The only compensation he is known to have received on these two tours was for bringing the Lawrence County election returns to Springfield. In 1840 he received \$19.00 on this account from the State Auditor, and in 1844 the payment was \$17.60.³

¹ *Works*, VI, 34.

² Pratt, *Lincoln, 1840-1846*, 255.

³ Photo of Auditor's warrants in files of A. L. Assoc. Logan Hay, President of the Abraham Lincoln Association, 1920-1942, estimated that Lincoln spent \$2,000 on politics in 1836-1844.

In addition to stump speaking, Lincoln took an active part in party management. He was one of the Junto leaders responsible for the first state convention of the Whig Party, which met in Springfield in October, 1839, and for the Young Men's Whig Convention in June, 1840, the largest political gathering which Illinois was to see for many years. He was also one of the editors of *The Old Soldier*, the campaign paper which the Whigs published in 1840, and doubtless a financial contributor too, since part of the cost of publications was usually borne by the party leaders.

Lincoln was nominated for Congress in the Seventh District by a Whig convention which met at Petersburg, May 1, 1846. His opponent was the eminent Methodist circuit rider, Peter Cartwright, and a spirited campaign was carried on in the eleven counties of the district. Forty-one years later Joshua F. Speed stated that the Whig leaders collected a purse of \$200, and that he himself handed it to Lincoln to pay the latter's personal expenses in the canvass. After the election Lincoln returned \$199.25, with the request that it be given back to the subscribers. "I did not need the money," he said. "I made the canvass on my own horse, my entertainment being at the houses of friends, cost me nothing; and my only outlay was 75 cents for a barrel of cider, which some farmhands insisted I should treat them to." But one should remember that Speed sold his store in Springfield in 1841 and removed to Kentucky, and that it is improbable that he was present in 1846 to hand the money to Lincoln. Perhaps that is why Speed's story appeared in the Nicolay & Hay life of Lincoln in the *Century Magazine* for February, 1887, but was omitted by the authors when their biography came out in book form three years later.

General Zachary Taylor's victories in the Mexican War made him a popular hero and the favorite of many Whigs as their party candidate for President in 1848. Lincoln was one of the earliest Taylor converts and promoted the General's candidacy at every opportunity, both before and after the nomination. He urged his friends and constituents

in Illinois to subscribe for *The Battery*, the campaign sheet issued in Washington, and subscribed for two copies himself. To Stephen A. Hurlbut, a party leader at Belvidere, he wrote that the paper promised well, and asked Hurlbut to get as many subscribers as possible. "I have put you down for one copy," he wrote, "the subscription for which I will pay myself, if you are not satisfied with it."⁴

To present his own views on the Mexican War, as well as to support Taylor's candidacy, Lincoln spent \$132.30 for speeches in the first session of the Thirtieth Congress, and franked them to his constituents. The speeches were issued at one cent each, regardless of length. Lincoln's speech of January 12, 1848, on the origin of the Mexican War probably made up the bulk of the 7,580 copies of his own speeches which he purchased. Only six of the 232 members of the House spent more than \$100 for speeches at this session.⁵

When Congress adjourned on August 14, 1848, Lincoln was one of the few House members to stay in Washington and promote the party interest. He franked literature and made several addresses in Maryland prior to leaving Washington on September 9 on a speaking tour of New England. This tour began at Worcester and ended two weeks later at Boston, with eight intervening speeches. He probably received his expenses from the party. A leisurely trip with Mrs. Lincoln and the boys, by the lake route from Buffalo to Chicago, was followed by a month of active campaigning in Illinois prior to the election.⁶

As usual, Illinois went Democratic, but the election of President Taylor gave Lincoln hope of a federal appointment. He had renounced any claims to a second term in Congress, but he felt that his unwearied efforts in behalf of the party in the campaign should be rewarded. To

⁴Works, II, 58. *The Battery* subscription was fifty cents.

⁵Account book of Jacob Gideon and George S. Gideon, Washington, D. C., printers, 1845-1849. The original book is in the Library of Congress.

⁶Levi North to Lyman Trumbull, Kewanee, Ill., April 16, 1864. Original letter in Ill. State Hist. Lib. North stated that he was on the steamer *Globe* and discussed the question of slavery for two days with Lincoln on the trip from Buffalo to Chicago. The *Globe* left Buffalo on Sept. 26 on the 1,047 mile trip to Chicago, arriving Oct. 5, 1848. *Buffalo Commercial*, Sept. 26, 1848; *Chicago Daily Journal*, Oct. 6, 1848.

Speed he wrote that he had little hopes of a "first class office; and a second class one would not compensate me for being snarled at by others who want it for themselves;" nevertheless, he set out to press his claims.⁷

He soon found that his pledge to support Cyrus Edwards of Alton for Commissioner of the General Land Office—an appointment worth \$3,000 a year—interfered with his own ambition. This was the office which, by general agreement, was to go to Illinois. It was quickly apparent, however, that there was danger that rival claimants would kill off each other, and that as a result, the appointment would go outside the state. Lincoln began to see himself as the only Illinoisan who could obtain the office. His friends urged him to take it. He hesitated. "If the office could be secured to Illinois only by my consent to accept it, and not otherwise," he wrote, "I give that consent;" but since he was pledged to Edwards, he "must not only be chaste, but above suspicion."⁸

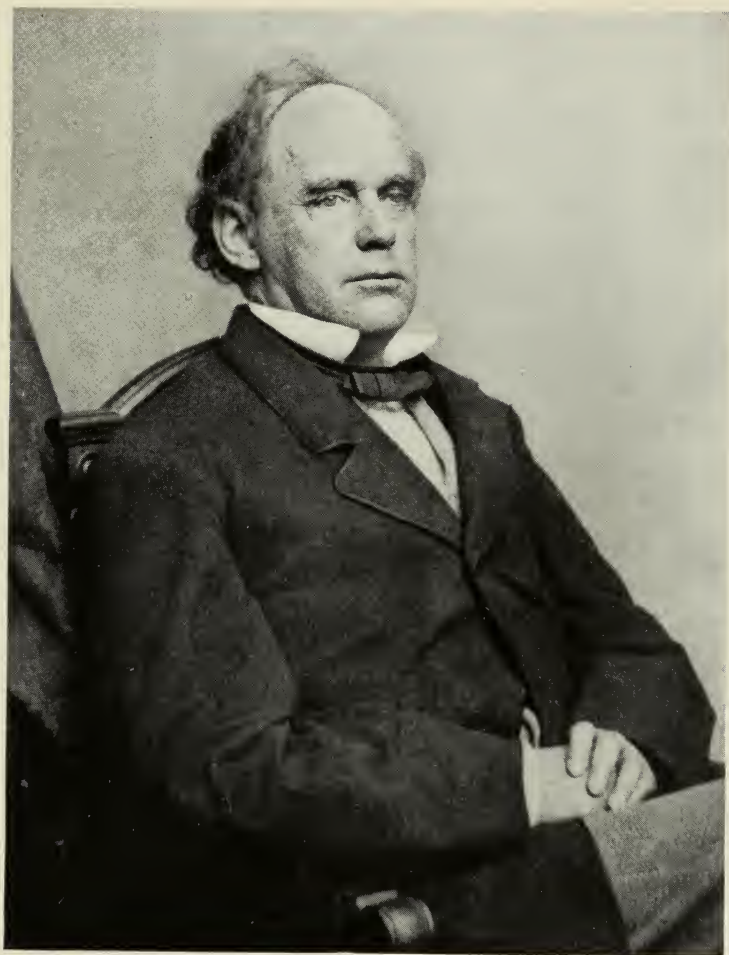
Thus matters stood when he learned that Justin Butterfield of Chicago had become a candidate. This aroused Lincoln's anger. Butterfield, in his opinion, had less claim to the office than any of a hundred Whigs in Illinois. He had fought for Clay against Taylor, and now asked an office of the latter. "It will now mortify me deeply if General Taylor's administration shall trample all my wishes in the dust," wrote Lincoln to J. M. Lucas. Butterfield's appointment would be "an egregious political blunder" which would "give offense to the whole Whig party here," he wrote to Congressman Embree of Indiana.⁹ So he set out to get the office for himself.

Marshaling his forces, Lincoln wrote letter after letter in May and early June, 1849. Not satisfied with this long range action, he set off for Washington, but upon arrival found that Butterfield was to have the appointment, principally through his friendship with Henry Clay and Daniel Webster. Sorely disappointed, Lincoln returned to Springfield.

⁷Photo of letter to Speed, Feb. 20, 1849. The letter is in Hertz, *New Portrait*, II, 593, where it is "smiled at" instead of "snarled at."

⁸*Works*, II, 110.

⁹*Works*, II, 114, 121.



Salmon P. Chase, Secretary of the Treasury.
Courtesy of the Illinois State Historical Library.

There was some satisfaction in that the appointment went to Illinois, but to his disappointment, he had to add the expenses of the trip to Washington, and the loss of fees from failure to attend the circuit courts.

Stung by the ingratitude shown him in return for loyalty and important service in the 1848 campaign, Lincoln believed his political fortunes were ended forever. Refusing appointments to the offices of Governor and of Secretary of the Oregon Territory, which paid \$3,000 and \$1,500 respectively, he went into political retirement for five years, emerging only temporarily in 1852 to serve as a presidential elector and make a few speeches for Winfield Scott, the Whig candidate.

His financial contribution to politics was slight from 1849 to 1854, and even in the latter year his speeches against the Kansas-Nebraska bill were sandwiched between his court work. However, he did make a short tour of the district in behalf of Richard Yates, candidate for Congress, speaking in Winchester, Carrollton, Jacksonville, and elsewhere in August, 1854. The campaign cost him something because he wrote to Owen Lovejoy a year later that he was "busy trying to pick up my lost crumbs of last year."¹⁰

Though not a delegate, Lincoln attended a convention, called by a group of editors, which met at Decatur, February 22, 1856. There he was one of the inner circle that made the plans for the Anti-Nebraska Convention held at Bloomington on May 29, 1856. At this convention he delivered the famous so-called "Lost Speech." The recognized leader of the new party, he entered vigorously into the campaign, speaking more than fifty times, and only intermittently practicing law. Both partners in the Lincoln and Herndon firm were Republican presidential electors.

An offer of \$500 to defray the expenses incidental to the campaign came from Alexander Campbell of La Salle. Campbell had been a manager of iron works in Pennsylvania, Kentucky, and Missouri prior to his removal to La Salle in 1850. He was active in politics, serving as

¹⁰Tracy, 60.

mayor of La Salle in 1852–1853, and as a member of the lower house of the Illinois General Assembly in 1858–1859. Lincoln did not think so large a sum was needed, but did take between \$200 and \$300. Campbell later wrote that the “money was given to defray the personal expenses and otherwise promote the interest of the cause. . . .” He added: “From what I knew and learned of his [Lincoln’s] careful habits in money matters in the campaign of 1856 I am entirely confident that every dollar and dime I ever gave was carefully and faithfully applied to the uses and purposes for which it was given.”¹¹

Lincoln underestimated the expense of carrying on the campaign, for soon after the election he wrote to R. Thorne, a merchant of Ottawa: “Some little expense bills are on me and I have concluded to draw on you for \$20 now, which is still ten dollars within the authority you kindly gave me.”¹² When a call came in May, 1857, to make some political speeches, Lincoln replied: “Having devoted the most of last year to politics, it is a *necessity* with me to devote this, to my private affairs.”¹³

In the senatorial campaign against Douglas in 1858, Lincoln again called on Campbell for financial aid. Nine days after his nomination he wrote:

In 1856 you gave me authority to draw on you for any sum not exceeding five hundred dollars. I see clearly that such a privilege would be more available now than it was then. I am aware that times are tighter now than they were then. Please write me at all events; and whether you can now do anything or not, I shall continue grateful for the past.¹⁴

A few days after final arrangements were completed with Douglas for the seven joint debates, Lincoln ordered from the *Illinois State Journal*, 7,000 copies of his speech delivered in Springfield, July 17, 1858, for which he paid \$50. This was his “most ‘taking’ speech” he

¹¹A. Campbell to Jesse W. Weik, LaSalle, Ill., Dec. 12, 1888, in *Herndon’s Lincoln* (Angle, ed.), 329.

¹²Photo of unpublished letter, Springfield, Ill., Nov. 13, 1856.

¹³Angle, *New Letters*, 165. Letter to C. D. Gilfillan, Springfield, Ill., May 9, 1857.

¹⁴*Works*, II, 17.

wrote to Gustave Koerner, and he expected the speech to be published in Chicago in the German language.¹⁵

Many years later William H. Hannah, then a young Bloomington lawyer, said that he had offered Lincoln \$500 but was refused. Hannah recalled that Lincoln said to him: "I am not so poor as you suppose—don't want any money, don't know how to use money on such occasions—can't do it and never will—though much obliged to you."¹⁶ Ozias M. Hatch, Secretary of State of Illinois, 1857–1865, said he "never heard that *anybody* received money in '58. I know some of us paid rather liberally after the election as well as before. Mr. Lincoln and Mr. Dubois paid \$300 each at one time after the election and I paid \$275, but there was little or no money raised by the committee at that election."¹⁷

Lincoln opened his campaign against Douglas at Beardstown on August 12, and delivered his sixty-third speech at Springfield on October 30, 1858. It was a hard campaign involving 4,200 miles of travel by every form of conveyance, and an expensive campaign in time and money, for he missed the fall term of courts of the Eighth Circuit and filed no new cases in the Supreme Court.

Two weeks after the election, Norman B. Judd, state chairman, wrote Lincoln that the party had unpaid bills and requested him to raise some money in Springfield. Lincoln replied: "As to the pecuniary matter, I am willing to pay according to my ability; but I am the poorest hand living to get others to pay.

"I have been on expenses so long without earning anything that I am absolutely without money now for even household expenses. Still, if you can put in two hundred and fifty dollars for me toward discharging the debt of the committee, I will allow it when you and I settle the private matter between us." This suggestion was not adopted by Judd. Lincoln then added that he had subscribed \$500 in addition to the ordi-

¹⁵ Tracy, 92–93.

¹⁶ Herndon MSS., Vol. II, p. 157 in Huntington Library.

¹⁷ Ozias M. Hatch to Lyman Trumbull, Springfield, Ill., July 14, 1860. Trumbull MSS. in Library of Congress. Jesse K. Dubois was elected Auditor of Public Accounts in 1856.

nary expenses incurred during the campaign, "all of which being added to my loss of time and business, bears heavily upon one no better off in this world's goods than I; but as I had the post of honor, it is not for me to be over nice."¹⁸

Expressions in his letters indicated the costliness of the senatorial campaign. To former Governor Matteson he wrote: "Now, being hard run, we propose a little compromise." "I must stick to the courts awhile," he told another, and to a close friend he wrote in 1859 that he must keep an "eye on this year, as I lost pretty nearly all of the last." Costly and disappointing had been the senatorial race, but whatever despondency defeat had occasioned had disappeared by June 15, 1859 when Lincoln sent the *Chicago Press & Tribune* a draft for seven dollars, to pay a year's subscription, with a short note which read: "I suppose I shall take the Press & Tribune so long as it, and I both live, unless I become unable to pay for it. In its devotion to our cause always, and to me personally last year, I owe it a debt of gratitude, which I fear I shall never be able to pay."¹⁹

Although disappointed in the result of the 1858 election, and out of ready cash, Lincoln had received wide notice by the debates, and requests were numerous for him to help in the 1859 state campaigns. A trip to western Iowa in August, though primarily for the purpose of inspecting land, was featured by a speech to a large audience in Council Bluffs. In December he returned over much the same route to aid in a state election in Kansas, speaking to small gatherings in Elwood, Troy, Doniphan, Atchison, and Leavenworth. His host was Mark W. Delahay, a former Illinois lawyer and politician. This trip was probably made at Lincoln's expense. Three months later Delahay, who was described as "distressingly impecunious and awfully bibulous,"²⁰ wrote that Kansas would probably send delegates to Chicago instructed for Lincoln and that he could be a delegate if he had the money to make the trip.

¹⁸ *Works*, V, 93.

¹⁹ Hertz, *New Portrait*, II, 755

²⁰ Whitney, 333.

Lincoln replied:

As to your kind wishes for myself, allow me to say I can not enter the ring on the money basis—first, because, in the main, it is wrong: and secondly, I have not, and can not get, the money. I say, in the main, the use of money is wrong; but for certain objects, in a political contest, the use of some, is both right and indispensable. With me as with yourself, this long struggle has been one of great pecuniary loss. I now distinctly say this: If you shall be appointed a delegate to Chicago, I will furnish one hundred dollars to bear the expenses of the trip.²¹

Delahay met with a double disappointment: he was left off the delegation, and the delegates were instructed for William H. Seward instead of Lincoln. Nevertheless, when informed of the result, Lincoln told him to come to the convention anyhow, and he would keep his word about the \$100 expense money.²²

In 1859 Lincoln refused a request that he make several speeches in eastern Iowa, giving poverty as his reason. He wrote: "It is bad to be poor. I shall go to the wall for bread and meat, if I neglect my business this year as well as last."²³ In the same letter he admitted receiving an invitation from Minnesota, which he had declined, but Douglas's speeches in Ohio had provoked him into accepting invitations to speak there. Mrs. Lincoln urged acceptance of the Ohio invitations. Expenses for himself and his wife were probably promised by the Republican committee, and the trip would give her the opportunity to visit her cousin, Mrs. William M. Dickson, in Cincinnati.

Withdrawing fifty dollars from the Springfield Marine and Fire Insurance Company for expenses, Lincoln, accompanied by Mrs. Lincoln and one son, went first to Columbus, where he spoke twice on September 16, 1859. Enroute to Cincinnati the following day he spoke in the court house in Dayton and for a few minutes in Hamilton. Arriving in Cincinnati, he and Mrs. Lincoln were escorted to the Burnet House. His evening address was delivered in Market House Square. On the return trip he spoke to an enthusiastic audience in the Masonic Hall

²¹ Tracy, 135.

²² Tracy, 141-42.

²³ *Works*, V, 138. Lincoln to Hawkins Taylor, Springfield, Ill., Sept. 6, 1859.

in Indianapolis. Nearly a year later he received from the proprietors of the Burnet House in Cincinnati, a bill for service. For "Board & Parlor self & family" from Saturday evening to Monday morning, the bill carried a charge of thirty-seven dollars and fifty cents. This seemed a "little steep," wrote Lincoln to Dickson, asking him to look into the bill. He denied emphatically that he was responsible for sixteen dollars' worth of wine and cigars, but he wrote: "I can and will pay it if it is right, but I do not wish to be 'diddled.'" ²⁴

Soon after his return from Ohio, Lincoln went to Milwaukee where, on September 30, 1859, he delivered an address on agriculture before the Wisconsin Agricultural Society. For the speech, and for his expenses, he received \$100. ²⁵ On the same trip he made political speeches in Milwaukee, Beloit, and Janesville.

Before the end of the year Lincoln was invited to deliver an address in Henry Ward Beecher's church in Brooklyn. Three considerations prompted him to accept: first, the speech would promote his interests as a candidate for President; second, it would give him an opportunity to visit his son Robert in school at Exeter, New Hampshire; and third, two hundred dollars to defray expenses was guaranteed.

News of the invitation reached the Democratic *Illinois State Register*, which commented satirically: "Subject, not known. Consideration, \$200 and expenses. Object, presidential capital. Effect, disappointment." ²⁶ This charge was taken up by other Democratic papers and reiterated for weeks after the speech was delivered. ²⁷ Lincoln refused to answer the charge, for he knew that his opponents were trying to involve him in a controversy which could do him no good, and might do harm. However, he did write to C. F. McNeil, editor of a small newspaper in Middleport, Illinois, denying that he had ever charged anything for a political speech, adding: "but this is true: Last October I was requested

²⁴Angle, *New Letters*, 247-48; 249-50. Dickson paid the bill.

²⁵Wm. G. Bruce, *History of Milwaukee City and County* (Chicago and Milwaukee, 1922), 162.

²⁶*Ill. State Register*, Feb. 23, 1860.

²⁷*Peoria Daily Democratic Union*, May 19, 1860.

by letter to deliver some sort of speech in Mr. Beecher's church, in Brooklyn—two hundred dollars being offered in the first letter." The sponsors agreed to take a political speech if he did not have time to prepare another, and not until his arrival in New York did he learn that the place was changed to Cooper Institute. "I made the speech," Lincoln continued, "and left for New Hampshire, where I have a son at school, neither asking for pay, nor having any offered me. Three days after a check for two hundred dollars was sent to me at New Hampshire; and I took it, and did not know it was wrong. My understanding now is—though I knew nothing of it at the time—that they did charge for admittance to the Cooper Institute, and that they took in more than twice two hundred dollars."²⁸

The *Register's* prediction that the effect of the Cooper Union address would be "disappointment" was wide of the mark, for the speech gave a definite impetus to Lincoln's pre-convention campaign for the Republican presidential nomination. No sooner had he reached home than one would-be supporter wrote to him, apparently offering to work on his behalf in return for substantial compensation. "The money part of the arrangement you propose," Lincoln replied, "is, with me, an impossibility. I could not raise ten thousand dollars if it would save me from the fate of John Brown. Nor have my friends, so far as I know, yet reached the point of staking any money on my chances of success."²⁹ But this was merely modesty nicely expressed at a time when one wrong move could ruin his chance of getting the nomination. Several of his friends were both able and willing to spend their money in the promotion of his candidacy. When the Chicago Convention assembled in May, 1860, Judge David Davis adjourned the courts of the Eighth Circuit and took several of the lawyers with him to Chicago where he rented for \$300 the third floor of the Tremont House, finest of the city's forty-two hotels. Here doubtful delegates were gathered in and urged to have a

²⁸ *Works*, VI, 8–9. McNeil was editor of *Iroquois Republican*, 1859–1861.

²⁹ *Works*, VI, 7.

cigar and a drink. How many delegates were entertained is not known, but the bill for refreshments included \$34.50 for whiskey, \$60.00 for wine, \$77.00 for brandy, and \$125.00 for porter. The total bill, \$321.50, which also included \$25.00 for cigars, was paid by Ozias M. Hatch, Secretary of State, and Ward H. Lamon, States Attorney of the Eighth Circuit. They doubtless considered this the best investment of their lives.³⁰

With his nomination Lincoln abandoned his law practice except for four pending cases in the federal court in which he appeared briefly in June, 1860. Several unpaid fees were collected, but otherwise his income ceased. Withdrawals from his bank account were numerous, although few checks were for large amounts. It was early recognized, however, by his friends in Springfield that there would be expenses incidental to the campaign which Lincoln should not be expected to meet. Stephen T. Logan, his second law partner, took the lead in raising funds.³¹ Five hundred dollars each was subscribed by ten Republican leaders. The names of only eight of these are known: Logan, Jacob Bunn, John W. Bunn, William Butler, Robert Irwin, John Williams, Ozias M. Hatch, and Thomas Condell. Jesse K. Dubois, State Auditor and a former member of the legislature with Lincoln, probably was one of the ten. John W. Bunn was appointed treasurer, and the group became known as the Sangamon County Finance Committee.³² John G. Nicolay, a clerk in the office of the Secretary of State, was employed to assist Lincoln with his correspondence, and received seventy-five dollars a month from the committee. The Chenery House's bill of ninety-seven dollars for entertainment of the delegation that notified Lincoln of his nomination was paid by the committee, as were the hotel bills of prominent politicians who visited Springfield. Expenses of the great Republican rally held in Springfield on August 8th consumed the

³⁰The original Tremont House bill is owned by the author.

³¹The account of the financing of Lincoln's campaign is based upon statements by John W. Bunn in Jesse W. Weik, *The Real Lincoln*, 282-88; I. N. Phillips, *Lincoln By Some Men Who Knew Him*, 164-66.

³²Receipts received for installments on the pledge of William Butler are owned by the author.

\$200.

Springfield, Ill., Feb. 25 1860.

Received of

William Butler Esq

Two Hundred

Dollars,
100

being balance per cent. on his subscription of

Dollars to the Sangamon County Finance Committee for the Campaign of 1860.

.....
J. M. Dunn Treasurer.

William Butler's receipt for a contribution to the Springfield fund for Lincoln's campaign for the presidency.
Original owned by Harry E. Pratt.

unexpended portion of the \$5,000. After the rally the committee met and each of the ten men subscribed an additional \$500. Before the election this amount and \$2,500 in addition were expended, bringing the total for the campaign to \$12,500.

Lincoln himself had been willing to gamble on his chances of being nominated for the presidency as early as the spring of 1859. On May 30, 1859, he purchased through his friend Jacob Bunn the type and other equipment of *The Illinois Staats-Anzeiger*, a German language newspaper recently established in Springfield. The consideration was \$400. Title to the property was in John Burkhardt, local dry goods merchant, but the editor was Theodore Canisius. With him Lincoln made a contract providing that Canisius was to have free use of the equipment for the publication of a German newspaper, with the stipulation that it was to support the Republican party. Lincoln was to take possession in case Canisius failed to carry out the contract. No files of the paper have been found. Lincoln was satisfied with the support given to the party and to his own candidacy. He retained ownership for eighteen months, then turned over the paper to Canisius for a consideration on December 6, 1860. Later, as President, Lincoln appointed Canisius to the consulate in Vienna.³³

A discussion of Lincoln's contributions of time and money to the welfare of the Whig and Republican parties would not be complete without some notice of the numerous legal cases of a political nature in which he gave his services with no hope of financial reward. Most important of these "political cases" were *McClermand, Sec. of State v. Irwin & Co.* (1839); *People ex rel. Lanphier and Walker v. Hatch* (1858); and the attempt to remove Thomas C. Browne, justice of the Supreme Court, in 1843 under a provision of the Constitution.

The case of John A. McClermand, Sec. of State *v.* Robert Irwin & Co. in the Sangamon Circuit Court, was a side-show to the Supreme

³³Angle, *New Letters*, 204-05. Wm. E. Barton, *Life of Abraham Lincoln*, I, Chap. 28. Canisius was appointed Aug. 7, 1861, compensation \$1,500 a year. He published a 253 page biography of Lincoln in Vienna in 1867.

Court case, *Field v. The People*. Alexander P. Field, Secretary of State since 1828 and a strong Whig, was removed from office by Democratic Governor Thomas Carlin, and McClernand was appointed in his place. Field refused to give up the office, whereupon McClernand brought proceedings in the Fayette County Circuit Court and won the decision. Field appealed to the Supreme Court, in the meantime removing the files of his office to Springfield, the new state capital, and placing them in the custody of Irwin & Co. The store of Robert and John Irwin was more or less Whig headquarters in Springfield, and the storage of the seal of the state in Irwin's safe was a challenge to the Democrats. Stephen A. Douglas, representing McClernand, sued out a writ of replevin in the Sangamon County Circuit Court, whereupon Lincoln and Mason Brayman filed a motion to quash the writ. Judge Samuel H. Treat quashed the writ and ordered McClernand to pay the costs. The Supreme Court, on almost the same day, reversed the Fayette Circuit Court and upheld Field's right to the office of Secretary of State. By this time, however, Field had caused so much dissension among the Whigs that some of them voted with the Democrats to oust him from office by approving the appointment of Stephen A. Douglas to the office of Secretary of State in November, 1840.³⁴

Justice Browne was brought before the House of Representatives in the first attempt in Illinois to address a judge out of office. The members of the bar of northern Illinois, recruited principally from the eastern states, were almost unanimous in their desire to remove the judge because of incompetency. Four members of the Galena bar filed a complaint with the House alleging that because of natural infirmity and feebleness of intellect Browne was unfit to preside over a court. Lincoln answered that the charges were too general and that the constitution provided that judges were entitled to hold office during good behavior. When Justice Sidney Breese, who was expected to be the star witness

³⁴A. Davidson and B. Stuvé, *History of Illinois From 1673-1884* (Springfield, 1884), 453-61. Photos in *McClernand v. Irwin & Co.*, in the files of the A. L. Association.

against Browne, refused to testify to the injury of the defendant, the case broke down and was dismissed by the House.³⁵

In *The People ex rel. Lanphier and Walker v. Hatch*, a case involving a reapportionment act passed by the legislature in 1857, the Democrats maintained that the Republican governor, William H. Bissell, who had inadvertently signed his name and then crossed it off the bill, could not change his mind in this fashion. The Democrats brought a petition for a mandamus to the Supreme Court to compel Ozias M. Hatch, the Republican secretary of state, to certify the reapportionment act. Lincoln appeared for Hatch and won the case when the court held that the governor had the right to scratch off his name as long as the bill was in his possession.³⁶

³⁵ Pratt, "In Defense of Mr. Justice Browne," *Bulletin* No. 56 of A.L. Association.

³⁶ *Works*, II, 354-55; Angle, *Lincoln, 1854-1861*, 212-15.

VII

Financial Views and Business Methods

Mr. Lincoln was not a very generous man, had no avarice of the get but had the avarice of the keep; he was liberal and charitable in his views of mankind in all their relations.

WM. H. HERNDON TO J. W. WEIK, Oct. 21, 1885.

LINCOLN's apparent indifference to the acquisition of wealth was noticed by several of his associates. Joseph Gillespie, the Edwardsville lawyer who was closely associated with him in both law and politics, said he was economical without being parsimonious; that he never attempted a speculation, but always displayed commendable zeal and alacrity in obtaining business. When Gillespie asked Lincoln why he never speculated in land, at the same time pointing to a tract he himself had located with a land warrant which cost him but ninety cents an acre, Lincoln replied that he "had no capacity whatever for speculation and never attempted it." Gillespie concluded that Lincoln had no money sense; that his only use for money was to enable him to appear respectable; that he used money as he needed it and gave himself little or no concern about laying it up.¹

Herndon asserted that Lincoln "didn't care who succeeded to the presidency of this or that association; who made the most money; who was going to Philadelphia, when and for what, and what were the costs of such a trip; who got to be street inspector or alley commissioner."²

Lincoln, nevertheless, was well aware of the power of money and of its profound influence upon human conduct. Avarice, in his opinion, was one of the prime causes of the perpetuation of slavery. "The plain-

¹Hertz, *Hidden Lincoln*, 288-89, Gillespie to Herndon, Jan. 31, Dec. 8, 1866.

²Wm. H. Herndon, "Analysis of the Character of Abraham Lincoln," *Abraham Lincoln Quarterly*, Dec. 1941, 406.

est print cannot be read through a gold eagle," he said in his speech on the Dred Scott decision in 1857; "and it will be ever hard to find many men who will send a slave to Liberia, and pay his passage, while they can send him to a new country—Kansas, for instance—and sell him for fifteen hundred dollars, and the rise."³ Speaking in Congress in 1849 he asked: "what motive would tempt any set of men to go into an extensive survey of a railroad which they did not intend to make? What good would it do? Did men act without motive? Did business men commonly go into an expenditure of money which could be of no account to them? He generally found that men who have money were disposed to hold on to it, unless they could see something to be made by its investment."⁴

Four days after his election to the Presidency he castigated certain moneyed men who, in his opinion, were using their power for selfish purposes. "I am not insensible to any commercial or financial depression that may exist," he wrote in a letter to Truman Smith, a New York lawyer and former Congressional colleague, "but nothing is to be gained by fawning around the 'respectable scoundrels' who got it up. Let them go to work and repair the mischief of their own making, and then perhaps they will be less greedy to do the like again."⁵

Early in his life Lincoln came to be known as an honest man—honest, that is, beyond common honesty. There is ample evidence to show that he prized this reputation. The letter he wrote to a patron of the New Salem post office who had impugned his integrity has already been cited.⁶

In 1853 he went to great pains to disprove charges of professional dishonesty, instead of contenting himself with his accusers' failure to prove their case. After his nomination in 1860 he wrote a hot tempered letter—a rare indiscretion for him—to a woman who had insinuated that he had collected money for her husband and then failed to remit it. "I have no money collected by me for Mr. Vance," he snapped, "and I had

³ *Works*, II, 338–39.

⁴ *Ibid.*, 102.

⁵ *Ibid.*, VI, 69.

⁶ See p. 16.

ceased trying to collect any for him long before his death. . . . I never keep any body's money, which I collect, an hour longer than I can find a chance to turn it over to him. If you doubt this, get some of the busy bodies who are imposing on you in this matter, to find somebody who will swear he paid me money for Mr. Vance. If there is any such man he can be found."⁷

The reference in the preceding paragraph to charges of professional dishonesty deserves elaboration. Robert S. Todd, the father of Mrs. Lincoln died in 1849. His estate was settled in 1853, and the share of his four daughters in Springfield turned over to George B. Kinkead, a Lexington, Kentucky, lawyer. Todd had been a member of the firm of Oldham, Todd and Company, cotton manufacturers, which the surviving partners Oldham and Hemingway carried on after his death. On May 12, 1853, before the final settlement of the Todd estate, Oldham and Hemingway filed suit against Lincoln, Ninian W. Edwards, and Kinkead alleging that Lincoln owed the firm \$472.54 for claims which he had collected and failed to remit, that Edwards owed a small sum for freight, and that Kinkead had in his possession sufficient funds from the Todd estate to pay their just claims.

Lincoln was attending court in Danville when he received the first notice of the suit in a letter from his brother-in-law Ninian W. Edwards. He wrote to the Kentucky lawyer at once: "I find it difficult to suppress my indignation towards those who have got up this claim against me. I would really be glad to hear Mr. Hemingway explain how he was induced to *swear* he *believed* the claim to be just!" Lincoln enclosed his answer in which he demanded that a bill of particulars be filed "stating *names & residences*," so that he could "absolutely disprove the claim. I can really prove by independent evidence, every material statement of my answer, and if they will name any living accessible [sic] man, as one of whom I have received their money, I will, *by that man* disprove the charge. I know it is for *them* to prove their claim, rather than for *me*

⁷Hertz, *New Portrait*, 777.

to disprove it; but I am unwilling to trust the oath of any man, who either *made* or *prompted* the oath to the Petition.”⁸

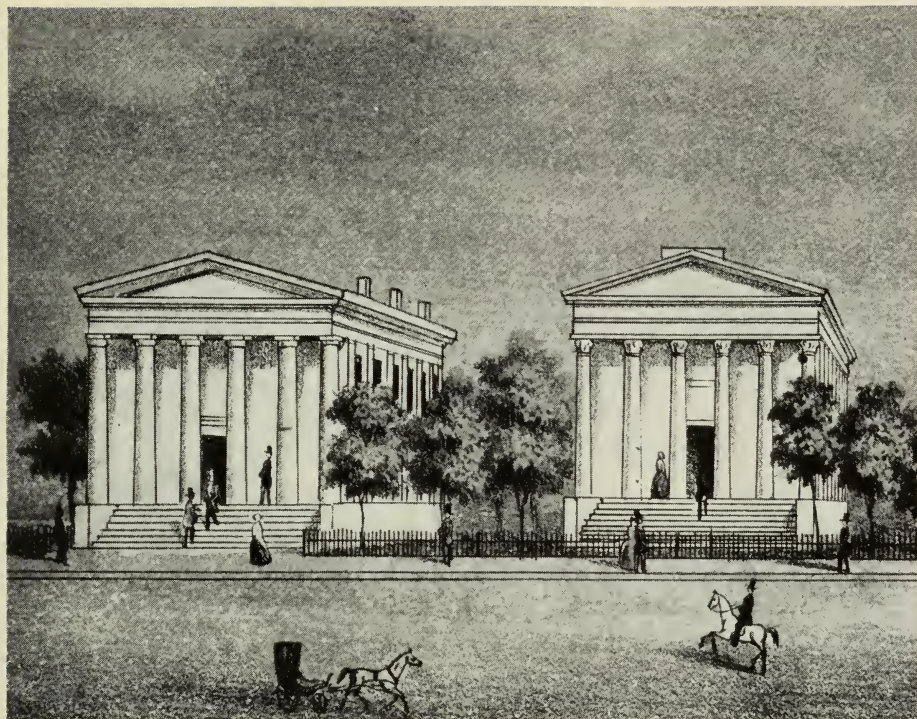
Lincoln denied, in his answer, that he had ever collected \$472.54 or any other sum for Oldham, Todd and Company; that any claim had ever been placed in his hands by the firm for collection; “that he ever received anything whatsoever, to which said firm or said Petitioners could have a pretense of a claim.” The burden of proof was on Oldham and Hemingway, but Lincoln disliked the prospect of a vindication by default. When the plaintiffs failed to push the case he wrote in “some anxiety” to Kinkead to find out how matters stood, and reiterated his desire to disprove any claim they could make.

Kinkead replied that it was his opinion that Oldham and Hemingway would abandon the suit, a view which Lincoln would not accept. On September 13, 1853, he again informed Kinkead that no claim of the Lexington firm had ever been put into his hands for collection, and declared that he would take depositions as soon as he finished the fall term on the circuit. He soon found that the claims simmered down to two. In early November Lincoln took four depositions which so completely sustained the allegations of his answer that on January 16, 1854, the plaintiffs filed a motion to dismiss the suit, which was done at the opening of the next term of court on February 10, 1854.⁹

Personal integrity was one thing; a political perquisite was another. Only thus can one account for Lincoln’s indifference to the furor over the mileage charges of congressmen which broke out while he was a member of the House of Representatives. The distance between Springfield and Washington, as set down in the official list of post offices, was 780 miles. Lincoln charged for 1,626 miles. The law expressly said that a member should receive eight dollars for every twenty miles traveled in coming to and returning from Congress “by the usually traveled route.” In order to arrive at this figure Lincoln figured his mileage by

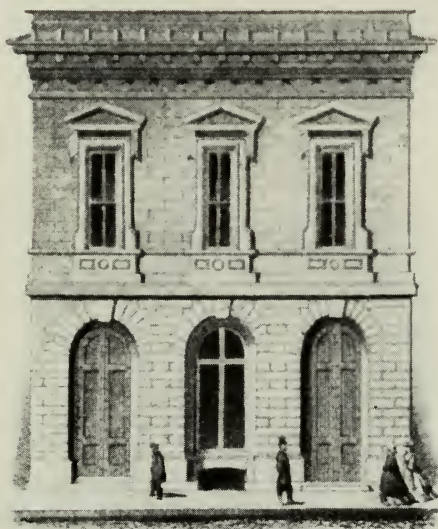
⁸ Angle, 114.

⁹ W. H. Townsend, *Abraham Lincoln, Defendant*, gives a detailed account of this case.



Sangamon County Court House, 1846-1876 (left), and Springfield Marine and Fire Insurance Company.

Courtesy of the Illinois State Historical Library.



First National Bank, Washington, D.C.

way of Chicago and the lakes to Buffalo, New York and Washington. Three Illinois members of the House charged more and three less mileage than Lincoln: John A. McClernand was lowest with 1,227 miles; Thomas J. Turner stood at the top with 2,080 miles.

For the round trip to Washington Lincoln received \$1,300.80. Under postal mileage he would have received \$624.00, an excess of \$676.80. Horace Greeley was outspoken in attacking the practice. In the *New York Tribune* for December 22, 1848, he wrote:

When the compensation of Congress was fixed twenty miles' travel was just about equivalent to a day's work; the average rate of travel through the country not exceeding forty miles per day, and the cost being about ten cents per mile, all things included. At present, the average rate of travel is at least one hundred miles per day and the average cost hardly more than five cents per mile. Twenty dollars per hundred miles travel now is fully equal to twenty dollars for fifty miles travel then.

Greeley foresaw trouble when California should become a state. If its representatives came to Washington "by the usually traveled route," which would be around Cape Horn, the federal government would be compelled to borrow money to pay for their mileage.

Greeley's criticism provoked discussion in the House, and an amendment which would have allowed congressmen ten cents a mile instead of forty cents, and \$2,000 per annum salary, instead of eight dollars per day, was introduced. The measure was voted down, 36 ayes to 150 nays. Lincoln voted nay.

Lincoln's business methods were informal in the extreme. Herndon once described them in a letter to Jesse W. Weik, his literary collaborator.

While Mr. Lincoln and I were partners, we kept no books as to our partnership, though we did, for a while, as to others. Mr. Lincoln did most of the circuit court business while I stayed at the office. Sometimes I went on the circuit and, if I were with Lincoln around in the counties, all the money collected by us was instantly divided. If I were not on the circuit . . . Lincoln would collect monies due us and our fees on the circuit and divide it, putting his half in his pocket-book and using it as he wanted to; he would wrap my half up in a roll, putting

my name on a slip of paper and then wrapping it, the slip, around the roll of money and then putting it in his pocketbook and when he came home he would come to the office and hand me my money; he did this always and at last it so excited my curiosity that I asked him this question: "Why, Lincoln, are you so particular in this matter?" and to which he replied: "Well, Billy, I do it for various reasons: first, unless I did as I do I might forget that I collected money or had money belonging to you; secondly, I explain to you how and from whom I got it so that you have not to dun the man who paid; thirdly, If I were to die you would have no evidence that I had your money and you could not prove that I had it. By marking the money it becomes yours and I have not in law or morality a right to use it. I make it a practice never to use any man's money without his consent first obtained. So you see why I pursue this course."¹⁰

Lincoln's pockets and his hat were his filing cabinet. The hat was a "stove pipe" with a wide inside band, purchased of George Hall, dealer in hats, caps, and furs on the west side of Springfield's public square. On the lining was written: "A. Lincoln, Springfield, Ill." In this cavernous receptacle its owner kept his check book and letters and papers. Once at least the practice—or more exactly, a departure from it—got him into difficulty. Charles R. Welles, a Springfield lawyer, had given him a letter containing money to deliver in St. Louis as he passed through there on his way to Washington. What happened Lincoln explained in an apologetic letter to his fellow-citizen. "To make it [the letter] more secure," he wrote, "than it would be in my hat where I carry most all my packages, I put it in my trunk. I had a great many jobs to do in St. Louis; and by the very extra care I had taken of yours, overlooked it. On the Steam Boat near the mouth of the Ohio I opened the trunk, and discovered the letter."¹¹ He then handed the letter to a young man and asked him to deliver it in St. Louis. Whether it ever reached its destination Lincoln did not know, nor do we.

But there is ample evidence to show that Lincoln's business methods were not quite so casual as Herndon's description of them and the episode of the Welles letter would indicate. We know that Lincoln was

¹⁰Hertz, *Hidden Lincoln*, 212.

¹¹Tracy, 37-38; *Herndon's Lincoln* (Angle, ed.), 254.

a customer of the State Bank, which operated, with its head office in Springfield, from 1835 until 1842; and we know that as a member of the legislature he was a staunch defender of that institution. After the failure of the State Bank and the Bank of Illinois at Shawneetown deprived the people of banking facilities, Lincoln took advantage of those offered by merchants. For him, as for many others, Springfield merchants transmitted money by draft to distant points, and safeguarded funds in their heavy safes and strong boxes. Lincoln's transactions of this kind were usually handled by Robert Irwin, of Irwin & Co. There he accumulated money until 1849, when he withdrew \$309.¹²

The limited banking facilities which merchants were able to offer were inadequate for the needs of a rapidly developing community, but opposition to banks, based on unhappy experiences with state banking, died hard. Despite strong pressure from commercial interests, the framers of the Constitution of 1847 provided that a bank could be chartered only by a majority vote of the people of the entire state, an impractical procedure. The need for banks was so pressing, however, that a way to get around the stringent provision was found. Banks could not be chartered, but there was nothing to prevent the legislature from chartering an insurance company and bestowing upon it most of the powers customarily exercised by banks. This is what it did when it granted a charter in 1851 to the Springfield Marine and Fire Insurance Company which, appropriately enough, opened for business in the Grecian structure originally occupied by the State Bank.¹³

The incorporators of the Springfield Marine and Fire Insurance Company were Lincoln's friends, and its secretary, who was also cashier and bookkeeper, was Robert Irwin. But Lincoln bought none of the stock, issued at \$50 a share, nor did he open an account until 1853, nearly two years after the institution's founding. However, from that time until his death he remained a customer, and after his death the

¹² Irwin & Co., account book in Springfield Marine Bank.

¹³ Angle, *Marine Bank, The Story of the Oldest Bank in Illinois* (Springfield, Ill., 1931), 6-7.

account was continued in the name of David Davis, Administrator, until May 27, 1867.

Lincoln opened his account with a deposit of \$310 on March 1, 1853.¹⁴ Where he obtained the money cannot now be ascertained, but \$250 of the \$400 which constituted his second and only other deposit in that year was probably a retainer fee from the Illinois Central Railroad, in the well known McLean County case. No deposits were made in either 1854 or 1858, and only eight deposits in the intervening years. Only six checks were drawn in the first four years the account was open. Checks were more numerous in 1857, there being fourteen in all, with none in 1858. The account became suddenly active in 1859, when twenty-five deposits, ranging from \$27.00 to \$625, were made, and eighty-four sums, varying from \$1.60 to \$505, were withdrawn.

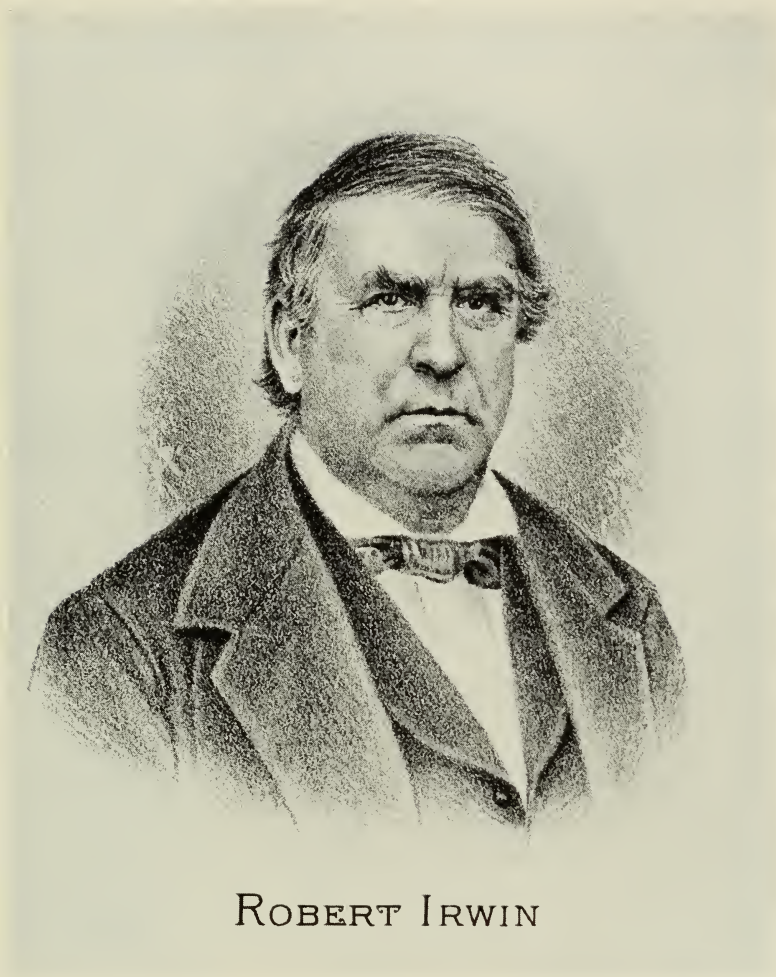
Lincoln's deposits of \$4,680.43 in 1860, the year of his nomination for the Presidency, were more than in any other year.

The Springfield Marine and Fire Insurance Company provided a necessary service to business men in the transfer of money from city to city. To send a personal check was impossible, for no collection procedure had been devised. To pay his subscription for the *Chicago Press and Tribune* in 1859, Lincoln was compelled to purchase a draft for \$7.00 on H. A. Tucker & Co., of Chicago. When his son Robert attended Phillips Exeter Academy, at Exeter, New Hampshire, in 1859-1860, his father sent him occasional drafts for \$25.00 or \$50.00 drawn on the Metropolitan Bank or Ketchum, Son & Co., both of New York City. When Robert entered Harvard in July, 1860, a draft for \$150 was forwarded to pay his tuition.¹⁵

Lincoln & Herndon had a firm account at the Marine and Fire Insurance Company for several years. Very few transactions were recorded either in this or in the personal account of William H. Herndon. The firm account appears to have been used simply for the collec-

¹⁴Photo of Lincoln's account in files of A.L. Association. See the Appendix.

¹⁵See list of drafts purchased by Lincoln in the Appendix.



ROBERT IRWIN

Robert Irwin, Cashier of Springfield Marine and Fire Insurance Company.

tion of drafts, withdrawals being made soon after funds were deposited.

When Lincoln left Springfield on February 11, 1861, to become President, he withdrew \$400, and purchased three drafts of \$100 each on the Metropolitan Bank. This left a balance of \$600. Ten days after his departure the *Illinois State Journal* carried this notice: "The notes and papers of Mr. Lincoln are with Mr. Robert Irwin, where persons interested can find them. If any of his accounts were left unpaid, Mr. Irwin will pay them on being satisfied of their correctness." Irwin paid several small store bills and, during the next four years, paid the insurance and taxes on the Lincoln home and taxes on the 120 acres in Crawford County, Iowa. Clifton H. Moore of Clinton, Illinois, paid the taxes on the forty acres owned by Lincoln in Tama County, Iowa.¹⁶ Irwin was paid for his services in handling Lincoln's affairs by being allowed to borrow \$4,500 from the account without interest. Irwin died a month before Lincoln, but the loan was paid by his administrator.

Before leaving Springfield for Washington, Lincoln handed Irwin a memorandum which was practically a summary of his savings of a quarter of a century.¹⁷ Listed were eleven notes, each bearing ten per cent interest per annum. Varying in amount from \$150 to \$3,000, they totalled \$9,337.90. Of this sum, one half was secured by mortgages. With the notes and mortgages were other papers—a Springfield City Bond for \$1,000 reduced by two payments to \$666.67, a certificate of six shares of Alton & Sangamon Railroad stock,¹⁸ a certificate of scholarship in the Illinois State University,¹⁹ and the fire insurance policy and lease on his home. With his real estate, unproductive though it was, the accumulation was a respectable one, and afforded ample proof of Lincoln's ability to conserve his savings.

¹⁶Original bill in Administration papers of Lincoln's estate.

¹⁷Original memorandum in Springfield Marine Bank.

¹⁸Files in *Barrett v. Alton & Sangamon R.R.*, in Ill. Supreme Court (No. 13,941), show that Lincoln purchased five shares of Alton & Sangamon R.R. stock when books were opened in Springfield in May, 1849. When he acquired the sixth share is not known.

¹⁹Harry Evjen, "Illinois State University, 1853-1868," *Journal*, Ill. State Hist. Soc., March, 1938, 58-59. In 1860 the scholarship was used by Lincoln Dubois, named for Abraham Lincoln, a son of Jesse K. Dubois, Auditor of Public Accounts.

VIII

Savings During the Presidency

We have laid by some money, and during this term we will try and save up more, but shall not have enough to support us. We will go back to Illinois, and I will open a law-office at Springfield or Chicago, and practice law, and at least do enough to help give us a livelihood. LINCOLN'S STATEMENT TO HIS WIFE, April 14, 1865.

LINCOLN saved much of the salary which he received as President of the United States. The assertion of many authors that he was careless and shiftless in his personal finances is not borne out by a study of his savings during these years. His estate grew from \$15,000 in 1861 to more than \$85,000 at his death. The increment came principally from his \$25,000 yearly salary as President.

Lincoln received forty-nine warrants in payment of his salary. Nineteen of these he deposited in Washington banks; with twenty-six he purchased government obligations; four were found in his desk after his death. A fiftieth warrant, issued in payment of his salary for the partial month of April, 1865, was paid to the administrator of his estate.

Lincoln opened an account with Riggs & Co., Washington bankers, and deposited his first salary warrant there on April 5, 1861. He deposited seventeen other warrants, the last on January 31, 1865.¹ He made no effort to maintain a large balance, simply making deposits as they were needed. Only four deposits, other than salary warrants, were made to the Riggs & Co. account. Two of these were for amounts of \$650. In both cases Lincoln had written a check in the same amount a few days before the deposit. Altogether, 222 checks, totalling \$37,423.31, were written on Riggs & Co. Among them were two which have survived to

¹Photo of account of Riggs & Co. in files of A.L. Association.

become deservedly famous—one, for \$5.00, to “Tad when he is well enough to present;” the other, also for \$5.00, to “Colored man, with one leg.”

Beginning in the spring of 1864, a monthly withdrawal of \$800 is shown on the Riggs & Co. ledger; this continues until March, 1865. It is surmised that this amount was used to pay family expenses. After Lincoln's death, Riggs & Co. turned over a balance of \$1,373.53 to Lincoln's estate.²

Lincoln's salary warrant for August, 1864, in the amount of \$1,981.66, was deposited in the First National Bank of Washington. Probably this deposit was made by mistake by George Harrington, Assistant Secretary of the Treasury, who handled Lincoln's personal finances during the last nine months of his life. From this account Lincoln withdrew \$800 in March, 1865, and \$800 in April. The balance of \$381.66 was turned over to his estate.³

For financing the Civil War, loans were the government's principal reliance. Laws passed in the summer of 1861 authorized large bond issues and an issue of \$140,000,000 in Treasury Notes. The bonds bore interest at 6%; the notes carried a rate of 7.3% (two cents a day on \$100) which was payable in gold semi-annually, and were commonly known as (7-30) “seven-thirties.”

Believing at first that the war would be short, the administration was reluctant to tax heavily. However, the revenue bill of August 5, 1861, did call for new levies, among them an income tax of three per cent on all annual income in excess of \$800. This tax was to be paid June 30, 1862, but Congress met before that date and reported a new bill. The House committee which reported the bill made clear their antipathy to an income tax, but under the circumstances, one was unavoidable. The tax, their report said plaintively, was an “inquisitorial one at best; but, upon looking into the considerable class of state officers,

²*Ibid.*

³Administration Papers of Lincoln's Estate in Ill. State Hist. Lib.

and the many thousands who are employed on a fixed salary, most of whom would not contribute a penny unless called upon through this tax, it has been thought best not to wholly abandon it.”⁴

Income tax was first collected under the general revenue act, approved July 1, 1862. A tax was imposed upon the salaries of federal officials at the rate of three per cent on incomes in excess of \$600, and the disbursing officers were required to withhold the “income duty,” as it was called, at the time of the payment of the salary.

Some time was required to set up the machinery of collection, with the result that the first withdrawal of \$61 from Lincoln’s salary warrant was not made until September, 1862. Thereafter his warrant was reduced from \$2,083.33 to \$2,022.33 a month. The continuance of the war and the pressing need of more revenue led to the enactment of a new law on June 30, 1864. Under its provisions salaries of federal officials were taxed at five per cent on annual income above \$600. Withholding \$91.66 each month, the Treasury issued Lincoln’s warrants in amounts of \$1,981.67 from July 4, 1864 until the time of his death.

Congress, by joint resolution on July 4, 1864, imposed an additional special income tax to defray expenditures for the war bounties. This called for the payment of five per cent on all income received in 1863. Lincoln paid this special tax in the amount of \$1,279.13, on December 15, 1864. This figure represented five per cent of his salary of \$25,000 less the \$600 exemption, and additional income of \$1,183 from interest from 7-30 Treasury Notes.⁵

Soon after the passage of the income tax law in 1862, newspapers asserted that President Lincoln was exempt from paying the tax, but that he was paying the tax by his own desire.⁶ Attorney General Hoar, in an opinion rendered to the Secretary of the Treasury in 1869, held that the Constitution in the first section of the second article prohibited

⁴*Congressional Globe*, 37th Congress, 2d Session, 1862, p. 1196.

⁵Photo of U. S. Treasury records in regard to Lincoln’s income tax in the files of A.L. Association.

⁶*Chicago Tribune*, Oct. 30, 1862.

the diminution of the salaries of justices of the Supreme Court and the President during their respective terms of office; and that this prohibition extended to the deduction from such salaries of an income tax.⁷ On April 25, 1872, Administrator Davis filed a claim with the Treasury for a refund of Lincoln's tax payments of \$2,305.94 from his salary and \$1,250 paid under the joint resolution of Congress of July 4, 1864. The Treasury allowed the claim, and a warrant for \$3,555.94 was issued to Davis. The money was placed by him to the credit of Robert T. Lincoln in the First National Bank, Washington, D.C. Mrs. Lincoln and her son sent their joint receipt to the administrator on May 14, 1872. Income tax was refunded to all members of the United States Supreme Court.⁸

Lincoln made his first purchase of government bonds on March 15, 1862. At that time he had on hand seven salary warrants for the months of July, 1861, through January, 1862. With the money received for them Lincoln purchased \$14,200 of 7-30 Treasury Notes. The notes bore interest payable in gold from date of purchase. The president used his salary warrant for March, 1862, to purchase \$2,000 more of the same issue. This was his last purchase of 7-30 notes.⁹

A third purchase from the Treasury was made by Lincoln on August 1, 1863. Congress, under various acts, made provision for temporary loans of not less than thirty days, with rates from four to six per cent. Under these acts Lincoln turned over eleven salary warrants for the months of August, 1862, to June, 1863, totaling \$22,306.67, for a Certificate of Temporary Loan at five per cent. The interest was payable in currency.

Lincoln's fourth purchase of securities, and his second purchase of temporary loan certificates, was made August 18, 1863, when he took his salary warrant for the previous month, and \$1,852.40 in cash, and bought a certificate in the amount of \$3,874.73. The cash represented

⁷13 Op. A. G. 161.

⁸Evans v. Gore, 253 U. S., 245-58.

⁹Memorandum of David Davis in Davis MSS., owned by the heirs of Justice Davis, Bloomington, Ill.

Executive Mansion,

Washington, June 10, 1864.

Hon. Sec. of Treasury
My dear SirHerewith are the documents which
you kindly proposed fixing up for me, to-wit:

1	Treasurer's receipt, of March 15. 1862, of 7-30's	\$ 14,200.
2	do do April 16. do " "	" 2,000.00
3	Certificates of Deposits, Aug 1. 1863.	" 22,306.67
4.	do do " 18. do	" 3,874.73
5.	5-20's	" 8,000.00.
6.	Two Warrants \$2022 ³³ 7. \$2022 ³⁴ 7.	4,044.67
7.	Greenbacks.	89.00.
		<u>54,515.07</u>

Left with Gov. Schenck to fix up on
the 11. June 1864

Lincoln's memorandum of savings from his salary as President.

Original owned by the heirs of David Davis, Bloomington, Illinois.

the first year's interest on \$16,200 in 7-30 Treasury Notes which he held, the premium on the gold in which that interest was paid, and \$466.66 which remained from the eight salary warrants which he had used to purchase the notes.

By these four transactions Lincoln had invested \$16,200 in 7-30 notes and \$26,181.40 in Certificates of Temporary Loan, making a total of \$42,381.40. His fifth and last purchase, made on January 12, 1864, was of \$8,000 of 5-20s issued under the Act of February 25, 1862. These

bonds were redeemable after five years, matured twenty years from date, and bore six per cent interest payable in gold on May 1 and November 1. This purchase Lincoln made with his salary warrants for August to December, 1863. None of the moneys with which he bought government securities passed through his account in Riggs & Co., the First National Bank, or the Springfield Marine and Fire Insurance Company.

By this time, Lincoln's purchases of government securities had become confusing to him. With problems of the war occupying his every waking minute, he had no time for personal affairs. Therefore he asked Salmon P. Chase to have his purchases consolidated into one type of government bonds. Chase promised to have this done. Lincoln made a list of his holdings, pocketed everything at hand, walked over to the Treasury Department and emptied the contents of his pockets on Chase's desk.

Maunsell B. Field, Assistant Secretary of the Treasury, described Lincoln's arrival as follows:

I happened once to be with the Secretary when the President, without knocking, and unannounced, as was his habit, entered the room. His rusty black hat was on the back of his head, and he wore, as was his custom, an old gray shawl across his shoulders. . . . I said good morning to Mr. Lincoln, and then, as was the established etiquette when the President called, withdrew. . . . In less than five minutes I was summoned to return to the Secretary. Mr. Schuckers, his private secretary, entered the room at the same time that I did. The President was gone, and there was lying upon one end of Mr. Chase's desk a confused mass of Treasury notes, Demand notes, Seven-thirty notes, and other representatives of value. Mr. Chase told us that this lot of money had just been brought by Mr. Lincoln, who desired to have it converted into bonds.¹⁰

Lincoln's holdings in government obligations totaled \$54,515.07, and he brought along a bag of gold amounting to \$883.30. Chase turned the securities over to Harrington, Assistant Secretary, for investment. In addition to the gold Harrington found five different kinds of assets: \$16,000 of 7-30 notes; \$26,181.40 of Certificates of Deposit; \$8,000 of 5-20 bonds; \$4,044.67 in salary warrants, and \$89 in greenbacks. He

¹⁰ Maunsell B. Field, *Memories of Many Men* (New York, 1874), 283.

collected the interest due and sold the gold to the Treasury at a premium of 188. He then took the proceeds to the First National Bank and purchased \$32,800 of bonds of 1881, bearing six per cent interest and payable in gold. On these he paid a premium of four per cent, making the total purchase price \$34,112. He then converted the \$16,200 of 7-30s into the same amount of bonds of 1881.

By these transactions Lincoln became the owner of \$49,000 in bonds of 1881 which, with the \$8,000 of 5-20 bonds, made a total of \$57,000. Harrington collected the interest on this amount at the end of 1864, selling the gold to the Treasury at a premium of 177. The \$2,781.04 received was invested in a Certificate of Temporary Loan bearing six per cent interest. Interest for 1865 was collected by the administrator of Lincoln's estate.¹¹

Lincoln received almost \$10,000 in interest and premiums on savings from his salary which he reinvested almost in its entirety. He could have increased this amount by more than \$2,000 if he had invested his warrants at the time he received them. At one time he had seven warrants, on another occasion eleven, and at his death the administrator found four warrants in his desk.

¹¹Memorandum of David Davis in Davis MSS.

IX

Administration of the Estate

My beloved husband assured me the latter part of March last at City Point that he had determined not to spend a cent of his next four years salary and that he would endeavor (which we could easily have done) to live on the interest of what he had accumulated. MRS. ABRAHAM LINCOLN TO DAVID DAVIS, Sept. 12, 1865.

PLEASE come at once to Washington & take charge of my father's affairs." Thus read the telegram received by David Davis, Justice of the United States Supreme Court, from Robert T. Lincoln on the morning of President Lincoln's death.¹ Davis, who was then in Chicago sitting with Judge Thomas Drummond on the bench of the United States Circuit Court, telegraphed his acceptance.

Court had not opened when news of the death of President Lincoln flashed over the city of Chicago. Business was suspended, political differences laid aside, all protests forgotten, and an atmosphere of grief enveloped the city. Lincoln the man alone was remembered as mourners filed into the federal court room. Aware that Davis and Drummond were both old friends of the President, those present expected that the judges would speak of the deceased before dismissing the court. Justice Davis arose, his massive countenance indicating his great personal loss. "This nation," he began, "is stricken by a great calamity and a great sorrow. My sorrow is a double one. I sorrow, not only as a citizen of the United States, but as a personal and devoted friend of the President.

"The President of the United States has been murdered. Atrocious crimes, with few parallels in history have been committed. Let us take

¹Original telegram in Ill. State Hist. Lib.

a day for reflection and meet on Monday and give public expression to our feelings and duties.”²

But Davis did not remain to attend the memorial meeting. Instead, he left immediately for Washington, where he found Mrs. Lincoln prostrated with grief. There he remained for ten days. To his brother-in-law, Judge Julius Rockwell, who had served in Congress with Lincoln and had signed Robert’s bond when he entered Harvard College, he expressed his grief:

The terrible crimes which have saddened the country as the country was never saddened before, and the length and breadth of which cannot now be told, brought me here. I should have come, anyhow, but Lincoln’s son telegraphed me to come on and take care of his private affairs.

I could not avoid the responsibility and care. I went on with the remains to Baltimore, Saturday, and have been busy getting his papers ready to take to Illinois. They will be ready today, I hope, and I will return direct to Chicago tomorrow. I am tired, very tired and worn out with excitement, and want to get with my loved ones for a day. I shall accompany the remains from Chicago to Springfield.³

A week later he wrote:

I got home Thursday and came here [Chicago] yesterday to attend Mr. Lincoln’s remains to Springfield. Shall go with a committee of 100 to Michigan City tomorrow to meet them. It is raining and has been for ten days. I fear that tomorrow will be rainy. If it is clear, it is estimated that 300,000 people will be here. I cannot be reconciled to Mr. Lincoln’s death and the manner of it.⁴

Mrs. Lincoln’s and Robert’s choice of Justice Davis to aid and advise them in their time of trial was a natural one. Davis was already practicing in the courts of central Illinois when Lincoln was admitted to the bar, and from 1848 until 1860 he presided over the courts of the Eighth Circuit. He was just as closely associated with Lincoln in politics as in law, and played a larger part than any other individual in the latter’s nomination in 1860—a debt which Lincoln repaid by appointing him to the Supreme Court of the United States two years later. He was also

²*Chicago Times*, April 17, 1865.

³Davis’s letters to Rockwell in Davis MSS.

⁴*Ibid.*

Executive Mansion,

Washington, April 15, 1865.

Hon. David Davis
Associate Justice Sup. Court
Bloomington
Ill

Please come
at once to Washington
& take charge of my
father's affairs.

Answer— R. T. Lincoln

Robert T. Lincoln's telegram to Justice David Davis, on the morning of President Lincoln's death.

Original in the Illinois State Historical Library.

an excellent business man, and had accumulated a fortune through far-sighted investments.⁵

No will of the President being found, Mrs. Lincoln and Robert wrote to the judge of the Sangamon County Court, asking that letters of administration be granted to Davis. On June 14, 1865, Davis made affidavit of the "decease of Abraham Lincoln on or about the 14th day

⁵Harry E. Pratt, "Judge David Davis, 1815-1886," *Transactions, Ill. State Hist. Soc.*, 1930, 157-83.

of April, A.D. 1865, intestate as it is said and that his Estate will probably amount to the sum of \$85,000; that said Abraham Lincoln left at the time of his decease, Mary Lincoln his widow, and Robert T. Lincoln and Thomas Lincoln his children.”⁶

On June 16 Judge Norman M. Broadwell issued letters of administration to Davis, who took the oath to “well and truly administer the estate,” and signed an administrator’s bond for \$160,000 with John T. Stuart, Lincoln’s first law partner, as surety.

The law of Illinois provided that upon granting letters of administration, a warrant should be issued under the seal of the probate court authorizing three persons to appraise the goods, chattels, and personal estate of the deceased. No such appraisal was made in the Lincoln estate.

Mrs. Lincoln was entitled to one-third of the personal property and to a widow’s award—an allowance of certain chattels and a sum of money sufficient to maintain her and her children for a period of a year. No record of a widow’s award is found in the estate papers, although she undoubtedly received the various chattels to which she was entitled.

Justice Davis found the financial affairs of Mr. Lincoln in good condition. Checking over the President’s personal papers and his bank accounts at Riggs & Co. and the First National Bank in Washington, he was able to estimate the estate very closely. He brought to Springfield the President’s last four salary warrants, all uncashed, in the amounts of \$1,981.67, \$1,981.67, \$1,976.22, and \$1,981.67. He also brought an uncashed draft for \$133 on The First National Bank, Springfield, Illinois, from the President’s last law partner, William H. Herndon.⁷ The salary warrants and the Herndon draft he deposited in an account which he opened in the Springfield Marine and Fire Insurance Company in the name of David Davis, Administrator.

⁶The probate files of the estates of President and Mrs. Lincoln, and Thomas (Tad) Lincoln are in the Ill. State Hist. Lib. Data in this chapter is taken from these files and from a private memorandum kept by Justice Davis, now owned by his heirs, Bloomington, Ill.

⁷The original of Herndon’s letter is in the Davis MSS. It reads as follows:

Robert Irwin, whom Lincoln entrusted with the care of his finances when he went to Washington, had died on March 8, 1865. From Thomas Condell, the administrator of Irwin's estate, Davis received \$9,048.64 in cash, this being the notes, bond, and interest which Irwin had collected for Lincoln since February, 1861. From Condell, Davis also received unpaid notes in Lincoln's favor to the amount of \$4,427.69, which Lincoln had owned. The cash received from Condell brought the account of Davis as administrator to \$17,098.64. With this amount he purchased \$17,000 of 7-30 bonds. Upon his return to Washington in July, 1865, Davis received from George Harrington of the Treasury Department government bonds totalling \$57,000, which Harrington had purchased for the President in 1864, and a Certificate of Temporary Loan for

Springfield Ill. Feby. 11th 1865

His Exc. A. Lincoln

Dear Friend

Enclosed is draft for one hundred & thirty three dolls. in your favor.
It comes this way—

I have collected—

1 Gold Watch.....	\$75.00
Shockly-Log Co.	45.00
Chatterton	25.00
Com. & Co.....	35.00
Wilson-Ohio	25.00
Hinman-Criminal	41.00
Cost-Fedrl Court fee....	25.00

2 /\$271.00

	\$135.50
Paid Enos-Clk \$25.00 half yours.....	12.50

	\$123.00
Borrowed of you at Washington.....	25.00

	\$148.00
Draft	133.00

\$15.00

I owe you fifteen dollars and will send it to you sometime. I kept, rather, gave away the watch to my girl, thinking it worth seventy-five dollars, doing you justice, I think. The reason why I do not send the fifteen dollars now is because I made a mistake in my calculations & bought the bill with that error out of view. . . . I am toddling on tolerably well, just making ends meet, but that is enough for me or any man in this world at this time. *Above* all I am a sober man, and will keep so the balance of my days.

Your friend

W. H. Herndon

\$2,781.04. From Riggs and Co., and the First National Bank Davis collected \$1,373.53 and \$381.66 respectively. Thus he added, from Washington sources, \$61,536.23 in cash, bonds, and loan certificate to the assets of the estate in his hands.

To handle the cash transactions involved in the settlement of the estate Davis, as administrator, opened an account at the First National Bank in Washington on July 25, 1865. Here he deposited Lincoln's \$1,373.53 from Riggs and Co., the \$381.66 from the President's First National account, and \$2,445.30. The last sum was the proceeds of the semi-annual interest payment on the \$57,000 in bonds which Davis held. Paid in gold in the nominal value of \$1,710, it brought \$2,445.30 when sold at the prevailing premium of 143. From the total—\$4,200.49—Davis bought 7-30 bonds in the amount of \$4,200.

The Certificate of Deposit for \$2,781.04, with interest of \$88.26, was used by the administrator on August 24, 1865, to purchase \$2,850 worth of 7-30 bonds. These were the last bonds purchased for the estate. Davis now held \$81,050 of government securities, made up of \$49,000 registered bonds of 1861, \$8,000 of registered 5-20s of 1862, and \$24,050 of 7-30s of 1865.

In January, 1866 General Francis E. Spinner, Treasurer of the United States, paid Davis \$847.83, the salary of President Lincoln for the period April 4-15, 1865.

Davis gave notice in Springfield, May 2, 1866, for all persons having claims against the estate to present them for adjustment. The *Illinois State Journal* and the *Illinois State Register* published the notice in compliance with the law. The only claim filed was one for \$11 to Allen N. Ford for a four-year subscription to the *Illinois Gazette*, a Lacon, Illinois, newspaper which President Lincoln was receiving at the time of his death. No claims for accounts of Mrs. Lincoln were filed against the estate.

From time to time Davis received payments of principal and interest on the notes in Lincoln's favor which constituted one of the assets of the

estate. As has been stated, these totalled \$4,427.69 when they came into his hands. All bore interest at ten per cent per annum. Largest of the obligations was the note given September 1, 1859 by Norman B. Judd for \$3,000 which netted the estate \$5,400 when paid September 2, 1867. A note of John P. Mercer, Shelbyville, of May 25, 1852, for \$7.69 was never collected. One given in Washington, November 5, 1864, by M. B. Church for \$260 was marked "worthless" by the administrator. A note of William and Golden Patterson made at Urbana, April 25, 1859, for \$60 was part of a fee received in a murder trial in the Champaign County Circuit Court. This note was paid in February, 1866. Another, by Milton Davis of Danville, November 7, 1857, for \$50, was settled in June, 1867. Two notes of \$200 had been given in 1858 to Lincoln by A. and J. Haines of Pekin. The balance due, \$154.65, was paid to the Lincoln estate in June, 1867. On July 16, 1858, Thomas J. Turner of Freeport had given Lincoln his note for \$400 at ten per cent. In February, 1866, Davis recorded the payment of \$400 on a compromise. It is likely that he waived the interest in order to get the principal.

In the assets of the estate is listed a payment of Jas. H. and Jas. S. McDaniel of Sangamon County of \$349. This was on a note of \$250 collected for the estate by Wm. H. Herndon and was probably Lincoln's half of a fee charged for legal services prior to 1861.

Real estate listed by the administrator in the inventory included 40 acres in Tama County and 160 acres in Crawford County, Iowa; a lot in Lincoln, Illinois, and the home in Springfield. The 40 acre tract in Coles County, Illinois, which Lincoln had purchased for his parents, was not listed in the inventory.

In 1861 Lincoln rented his home to Lucian A. Tilton, President of the Great Western Railroad, for \$350 a year. The administrator listed the payments for 1865-1867, which totalled \$1,050. In 1865 the home had an assessed value of \$3,500. City taxes were \$52.50, and the state and county taxes \$60.50, a total of \$113. The next year the amount was \$182.80. The valuation remained the same, but the levy of a sewer

Executive Mansion.

Washington, *Oct 6th* 1864

Dear Gumpert:

I send Thomas
Cross to see you about
the Carriage Bill. It was
sent. to me and I am
not got any money to ^{pay} the
man with.

And Oblige
Thomas Lincoln
Your Friend
Tad

Tad Lincoln has financial difficulties.

Original in the Barrett Collection.

tax of \$35 and the increase of the war tax by the state to \$36 account for most of the 60% increase. After payments for taxes, fire insurance, and repairs, there was little net income from the home. During the period of administration the net yearly return amounted to between seventy-five and one hundred dollars, which was divided between Robert and Thomas, Mrs. Lincoln foregoing any claim to this income.

The administrator's receipts were as follows:

Account in Springfield Marine & Fire Ins. Co.	\$ 9,044.41
U. S. Treasury Warrants (salary)	7,921.23
Certificate of Temporary Loan	2,781.04
Cash (Riggs and First Natl. Banks)	2,736.02
Notes Collected	3,856.18
Interest on Notes and Bonds	18,590.01
Rents	1,050.00
Claim from W. H. Herndon	30.00
	\$46,008.89

The expenditures were as follows:

Bonds Purchased for Investment	\$23,987.80
Costs of Administration	92.68
Taxes, Insurance and Repairs	395.29
Mrs. Lincoln	4,084.83
Robert Lincoln	7,267.65
Tad Lincoln	1,586.54
Claims Proved	11.00
	\$37,425.79

When Davis divided the estate on November 13, 1867, he had in his hands a cash balance of \$8,583.10. The bonds in his possession were all worth more than their face value. The \$49,000 of 6% registered bonds of 1881 were at a premium of 12%, an additional value of \$5,880. The \$8,000 of 5-20s of 1862 commanded a premium of 8% or \$640. The \$24,050 of 7-30 bonds were at a premium of 5% making \$1,202.50. With these premiums, which totalled \$7,722.50, the \$81,050 of bonds were worth \$88,772.50 on the day of distribution. With the cash balance of \$8,583.10, there was consequently a total of \$97,355.60 to divide among the heirs. Withdrawals by the heirs during the period of administration had amounted to \$12,941.20. This sum, with the \$97,355.60 on hand for division, made Lincoln's net estate \$110,296.80, exclusive of his real estate holdings. This amount was divided equally among the

heirs, Mrs. Lincoln, Robert Todd Lincoln, and Thomas Lincoln. Each received \$36,765.60.

Accrued interest for six months on \$24,050 of bonds was erroneously left out by the administrator in the settlement. In July, 1868, this interest in the amount of \$877.82, less \$200 paid to Lucian A. Tilton for repairs on the house in Springfield, was divided between the heirs, each receiving \$225.94. This amount, with the previous distribution, made a total of \$36,991.54 to each heir.

Davis's financial report, reproduced below, summarizes the administration of the estate.

Inventory of Administration

Cash on Hand	\$ 2,736.02
Bonds (6% interest payable in coin)	57,000.00
Warrants (salary)	7,921.23
Loan to U.S. Government	2,781.04
Claims against Robert Irwin	9,044.41
Notes Receivable	3,860.00
Net Estate	\$83,342.70
Notes Listed and Marked Uncollectable	267.69

Report of Administrator—November 13, 1867

Inventory of Administrator		\$83,342.70
Unlisted Claims of Herndon		30.00
		83,372.70
Loss on Notes Receivable Inventoried	3.82	
Claims Allowed Against Estate	11.00	14.82
Net Inventoried Estate		83,357.88
Income During Administration		
Interest Collected	\$19,467.83	
Prem. on Inventoried Bonds	6,520.00	
Gain on Bonds Bought		
During Administration	1,264.70	
Rents Collected	1,050.00	\$28,302.53

Expenses During Administration		
Costs of Administration	90.50	
Taxes, Insurance & Repairs on Real Estate	595.29	685.79
Gain During Administration		27,616.74
Net Estate for Distribution		110,974.62
Distributed:		
To Mary Lincoln (in cash and bonds)	36,991.54	
To Robert Lincoln (in cash and bonds)	36,991.54	
To Thomas Lincoln (in cash and bonds)	36,991.54	110,974.62

David Davis filed his final report as administrator on November 13, 1868 just one year after the distribution, and it was approved on December 11. Under his handling, a net estate of \$83,343.70 had increased to \$110,974.62. Not only had he enhanced the value of the property while it was in his control; he had also incurred no expense. He made no claim for the six per cent fee, or \$6,600, to which he was entitled under the law, employed no attorney, and made no charge for personal expenses.

His fine achievement was appreciated. On November 18, 1866, Mrs. Lincoln wrote in a letter to him: "Permit me to say, that in no hands save your own, could our interests have been so advantageously placed. Please accept my grateful thanks for all your kindness to myself and family."⁸ A half century later Robert expressed himself in much the same tone. In a letter to Thomas Dent, September 12, 1919, he wrote: "I cannot remember when I did not know Judge Davis, first as the Circuit Judge of whom I heard as a boy everything good from my father and who was very kind to me. Upon my father's death I went to Judge Davis as a second father, and this he was to me until his death. I am deeply indebted to him for counsel and affectionate help on many occasions and revere his memory."⁹

⁸Davis MSS.

⁹*Ibid.*

Appendix

SALARY IN THE ILLINOIS LEGISLATURE

BELOW are given the place of meeting, the length of the session, the salary allowed, the amounts received by Lincoln, and the total cost of the General Assembly while he was a member.

NINTH GENERAL ASSEMBLY: 1834-1836

First session convened at Vandalia, Dec. 1, 1834; adjourned Feb. 13, 1835. Salary: \$3 a day and \$3 for each 20 miles of travel to and from New Salem. House of Representatives in session 64 days. Lincoln received salary for 75 days, which included pay for 10 Sundays and Christmas day when the House did not meet.

Dec. 19, 1834, Lincoln received warrants for \$50, \$20, \$20 and \$10.

On Feb. 13, 1835 Lincoln received a warrant for \$158. Of the total of \$258, \$225 was for salary and \$33 for traveling expense.

Total cost of session, for salaries and traveling expenses of officers and members: \$23,609.88—an average of \$314.79 a day.

Second session convened at Vandalia, Dec. 7, 1835; adjourned Jan. 18, 1836. Salary: \$3 a day and \$3 for each 20 miles of travel to and from New Salem. House of Representatives in session 36 days. Lincoln received salary for 43 days, which included 6 Sundays and Christmas day when the House did not meet.

Dec. 31, 1835, Lincoln received warrant for \$100.

Jan. 16, 1836, Lincoln received warrant for \$62.

\$129 was for salary and \$33 for traveling expense.

Total cost of session, for salaries and traveling expenses of officers and members: \$14,636.50—an average of \$340.38 a day.

TENTH GENERAL ASSEMBLY: 1836-1838

First session convened at Vandalia, Dec. 5, 1836; adjourned Mar. 6, 1837. Salary: \$4 a day and \$4 for each 20 miles of travel to and from New Salem. House of Representatives in session 79 days. Lincoln received salary for 92 days, which included 13 Sundays when the House did not meet.

Dec. 24, 1836, Lincoln received warrant for \$100.

Mar. 4, 1837, Lincoln received warrant for \$312.

\$368 was for salary and \$44 for traveling expense.

Total cost of session, for salaries and traveling expenses of officers and members: \$60,975.15—an average of \$662.77 a day.

Second session convened at Vandalia, July 10, 1837; adjourned July 22, 1837. Salary: \$4 a day and \$4 for each 20 miles of travel to and from New Salem. House

of Representatives in session 12 days. Lincoln received salary for 13 days, which included 1 Sunday, when the House did not meet.

July 22, 1837 Lincoln received warrant for \$96.

\$52 was for salary and \$44 for traveling expense.

Total cost of session, for salaries and traveling expenses of officers and members: \$13,945.40—an average of \$1,072.72 a day.

ELEVENTH GENERAL ASSEMBLY: 1838-1840

First session convened at Vandalia, Dec. 3, 1838; adjourned Mar. 4, 1839. Salary: \$4 a day and \$4 for each 20 miles of travel to and from Springfield. House of Representatives in session 78 days. Lincoln received salary for 92 days, which included 13 Sundays and Christmas day when the House was not in session.

Dec. 18, 1838, Lincoln received warrant for \$100.

Mar. 1, 1839, Lincoln received warrant for \$302.

\$368 was for salary and \$34 was for traveling expense.

Total cost of session, for salaries and traveling expenses of officers and members: \$63,641.20—an average of \$691.75 a day.

Second session convened at Springfield, Dec. 9, 1839; adjourned Feb. 3, 1840, salary \$4 a day.

House of Representatives in session 47 days. Lincoln received salary for 57 days, which included 8 Sundays and Christmas and New Year's day.

Dec. 24, 1839 Lincoln received warrant for \$100.

Feb. 1, 1840 Lincoln received warrant for \$128.

\$228 was for salary, no traveling expense allowed.

Total cost of session, for salaries and traveling expenses of officers and members: \$45,243.64—an average of \$793.75 a day.

TWELFTH GENERAL ASSEMBLY: 1840-1842

First session convened at Springfield, Nov. 23, 1840; adjourned Dec. 5, 1840. Second session convened at Springfield, Dec. 7, 1840; adjourned Mar. 1, 1841. House of Representatives in session (Nov. 23, 1840 to Mar. 1, 1841) 85 days. Lincoln received salary for 98 days, which included 13 Sundays.

Dec. 17, 1840, Lincoln received two warrants for \$50 each.

March 1, 1841, Lincoln received warrant for \$292.

\$392 was for salary, no traveling expense allowed.

Total cost of both sessions, for salary and traveling expenses of officers and members: \$67,036—an average of \$683.71 a day.

PURCHASES FROM JOHN WILLIAMS & CO.,
SPRINGFIELD, ILL.

1851-1860

1851				
May 27	7 yds. Cross Barred Swiss @ .37	per Lady	2.59	
	1 Small Basket		<u>.23</u>	\$2.82
June 4	Mdse. per Lady as per bill			1.29
July 23	" " " " " "			1.85
Aug. 13	2 pieces Calico 4 yds. @ .25	per Lady		1.00
Oct. 10	3 yds. Tweed @ .87½		2.63	
	1 worked Collar 2.00	per Lady	2.00	
	1 pair Slippers		.50	
	1 yd. Ribbon		.10	
	3 yds. Brown Cotton @ .10		<u>.30</u>	5.53
Oct. 25	2 cards Buttons @ .15	per Son		.30
Nov. 6	1½ yds. Fr. Merino @ 1.50		1.97	
	6 " red Flannel @ .50		<u>3.00</u>	4.97
8	1 yd. Plaid Flannel		1.25	
	Buttons		<u>.23</u>	1.48
29	6 yds. Calico @ .12½		.75	
	½ yd. Swiss @ .50		<u>.25</u>	1.00
Dec. 22	1 piece Silk	per Lady		.46
1852				
Jan. 8	2½ yds. Muslin	per Lady		.31
16	1⅝ yds. Black Silk @ 1.50		2.45	
	3½ yds. Cap Ribbon @ .12½		<u>.42</u>	2.87
Feb. 28	1 Black Lawn Veil	per Son		1.75
Apr. 6	1¾ yds. Paper Cambric @ .15			.27
12	1 piece Carpet Binding	per Lady		.40
24	34 pieces Wall Paper @ .45		15.30	
	6 pieces Border @ .50		<u>3.00</u>	18.30
June 15	1½ yds. Cross Barred Muslin @ .50			.75
July 10	½ yd. White Crepe @ .50		.25	
	1 yd. Gimp		.05	
	⅛ yd. Bobbinett		.08	
	1 pair Slippers		<u>1.00</u>	1.38
July 13	5 yds. Quilled Ribbon			.89

1853

Jan. 25	Goods, per Lady, as per bill		8.80
Jan. 29	1 $\frac{5}{8}$ yds. Jaconet @ .37 $\frac{1}{2}$	.61	
	1 Boys Cap	<u>.50</u>	1.11
Feb. 2	1 pair Blankets	7.50	
	5 $\frac{1}{4}$ yds. Cross Barred Muslin @ .50	2.63	
	3 $\frac{1}{8}$ yds. Cross Barred Muslin @ .50	.18	
	Tape	.05	
	1 $\frac{1}{2}$ doz. Linen Buttons @ .10	<u>.15</u>	10.51
9	1 Remnant Wool Delaine	1.00	
	1 yd. Swiss Edging	.37	
	1 yd. Thread Edging	.20	
	1 Marseilles Quilt	<u>6.50</u>	8.07
21	1 4 Prong Fork		1.25
Mar. 7	1 piece Velvet Paper Border		1.50
8	1 " " " " returned	credit 1.50	
15	1 " Wall Paper		.45
17	1 $\frac{1}{8}$ yds. Chambray Gingham @ .37 $\frac{1}{2}$	.42	
	1 Remnant do	<u>.50</u>	.92
19	4 $\frac{1}{2}$ yds. White Cambric @ .35	1.57	
	1 $\frac{1}{8}$ yds. Cross Barred Jaconet @ .50	<u>.56</u>	2.13
24	$\frac{1}{2}$ yd. Oil Cloth @ .50		.25
30	$\frac{5}{8}$ yd. " " @ .50		.31
July 22	2 Worked Collars @ .75		1.50
Sept. 24	2 yds. Opera Flannel @ .75	1.50	
	2 Worked Collars @ 3.25	6.50	
	1 Worked do	<u>.63</u>	8.63
Oct. 11	$\frac{1}{4}$ yd. Flannel @ .75	.19	
	2 doz. Buttons	.50	
	3 pcs. 3 $\frac{3}{4}$ yds. Calico @ .15	<u>.57</u>	1.26
29	Goods, per Lady, as per Bill		4.66
Nov. 6	5 yds. Lining @ .70		3.50

1854

Feb. 16	1 pair Boys Boots per Lady		1.50
Dec. 5	2 yds. Silk @ .62 $\frac{1}{2}$ per Lady	1.25	
	1 Remnant Velvet Trimming	.70	
	1 $\frac{1}{2}$ doz. Buttons @ .15	.23	
	2 doz. Whalebones @ .20	<u>.40</u>	

Dec.—Continued

5	2¾ yds. Black Velvet @ 3.20	8.80	
	3 " Pink Cambric @ .12½	.37	
	2½ " Black " @ .12½	.31	
	White Cord	<u>.05</u>	12.11
Dec. 12	2 Spools Silk per Son		.10
1855			
Jan. 12	1¼ Plaid Delaine @ .50 per Lady	.63	
	Sewing Silk	.25	
	1 pair Gloves	.25	
	4½ yds. Velvet Ribbon @ .06¼	.28	
	2¼ " " " @ .20	.45	
	1¼ Galloon Trimming	<u>.25</u>	2.11
Jan. 23	1 pair Overshoes	1.50	
	2 Tuck Combs @ .20	.40	
	2½ yds. Cotton Flannel @ .12½	.31	
	1 Small Shawl	<u>1.25</u>	3.46
Jan. 27	1 Small Shawl		1.25
Feb. 24	1 pair Boys Boots		2.75
Mar. 1	½ lb. Tea @ 1.25 per Son		.63
Mar. 31	1 pair Boys Boots by A. Lincoln		1.50
31	1 French Collar per Lady	4.00	
	1¼ Thread Lace @ 1.25	<u>1.56</u>	5.56
May 3	9 yds. Somerset Lawn @ .33½		3.00
9	4½ yds. Ribbon, 2 pieces @ .35 per Lady		1.58
14	Sewing Silk per Son		.10
July 3	Sewing Silk	.10	
	2 Spools Cotton	.10	
	1 doz. Button Molds	<u>.05</u>	.25
July 6	12 pieces Wall Paper @ .40	4.80	
	14 " " " @ .40	5.60	
	4 " " " @ .37½	1.50	
	6 " Border @ .75	4.50	
	2 " " @ .25	.50	
	4 " Wall Paper @ .37	<u>1.50</u>	18.40
July 21	½ lb. Gun Powder Tea @ 1.25 per Son		.63
Aug. 15	½ lb. Tea per Son		.63
18	1¼ yds. Delaine @ .60 per Lady		.75

1856			
May 10	5 pieces Wall Paper @ .37½	1.88	
	6 " " " @ .37½	2.25	
	2 " Border @ .50	1.00	
	2 " Wall Paper @ .37½	<u>.75</u>	5.88
17	2 White Chambers @ 1.25 per Son		2.50
20	1 Small Hat per Lady	1.00	
	1 yd. Ribbon	.06	
	¾ yd. Elastic	.23	
	1 pair small Congress Garters	<u>1.50</u>	2.79
June 17	1 pair Garters per Son		2.25
20	1 pair Slippers " "		1.00
July 22	1 Buggy Whip " "		1.25
Sept. 3	1 Bonnet per Lady	1.75	
	3½ yds. Bonnet Ribbon @ .30	1.05	
	½ " White Silk @ .80	.40	
	2 " Holland @ .31	.62	
	2 pair small Shoes 1 @ .70, 1 @ .75	1.45	
	3 pair Ladys Slippers @ 1.00	3.00	
	1 pair Shell Side Combs	<u>.50</u>	8.77
Oct. 11	1 pair Slippers		1.00
Nov. 26	1 Glass Lantern per Son		1.00
Dec. 15	1 pair Kid Gloves		1.00
Dec. 16	To Exchange of Gloves		.25
1857			
Jan. 7	1 pair Slippers		1.00
14	2 Cards Buttons @ .25 per Son		.50
23	½ lb. Tea @ 1.25 per Son		.62
Mar. 11	1 pair Slippers per Lady		1.00
31	5 yds. Drilling @ .12½	.63	
	13½ yds. Muslin @ .10	<u>1.35</u>	1.98
April 6	16 lbs. Batting @ .18¾ per Lady		3.00
14	10½ yds. French Chintz per Lady	3.00	
	2½ yds. Calico @ .12½	<u>.31</u>	3.31
May 19	36 yds. Buff Linen @ .25 per Lady	9.00	
	1¾ yds. Bobbinet @ .25	<u>.44</u>	9.44
20	36 yds. Cotton Damask @ .30 per Lady	10.80	
	1 yd. Bobbinet	<u>.25</u>	11.05
	36 yds. Buff Linen returned @ .25		<u>9.00</u> 2.05

Appendix

149

June 3	1 doz. Silk Dress Buttons per Lady	.40	
	6¾ yds. Hair Skirting @ .50	3.38	
	1¼ " Fancy Delaine @ .45	.56	4.34
July 11	2½ yds. Delaine @ .45 per Lady	1.13	
	2 Skeins Silk @ .05 " "	.10	1.23
Aug. 3	½ lb. Tea @ 1.25 per Son		.63
Dec. 26	1 pair Linen Kid Gloves per Son		1.25
1858			
June 9	2⅞ yds. Linen goods @ .25 per Lady	.73	
	1½ " " " @ .34	.56	
	4 yds. Galloon	.20	1.49
July 2	2 Fans per Lady	1.20	
	1 pair White Gloves per Robert	.25	1.45
July 31	4 yds. Trimming @ .10		.40
Aug. 5	3 yds. Castonade @ .37½ per Lady	1.13	
	1½ " English Remmes @ .62½	.94	2.07
18	1 yd. Linen per Lady		.38
20	1 lb. Tea		1.00
21	1 box Palm Soap 62 @ .07	4.34	
	5 lbs. Java Coffee	1.00	5.34
21	8 lbs. Sugar per Son		1.00
Sept. 11	2 bags ——— (?) per Lady	3.00	
	5 lbs. Java Coffee	1.00	4.00
Sept. 25	5 lbs. Java Coffee		1.00
Oct. 16	9 lbs. Sugar	1.00	
	5 lbs. Java Coffee	1.00	2.00
Dec. 10	2 yds. White Ribbon @ 1.25 per Lady		2.50
31	1 pair Kid Gloves per Robert		1.00
1859			
Feb. 2	1 Watch Guard per Robert		.15
April 4	Flannel for Gun Cover per Robert		.38
8	6 Bars Lead @ .05 per Robert		.30
Aug. 18	2 pair Heavy Drawers @ 1.25 per Son		2.50
20	1 pair Drawers per Robert		1.25
23	6 French Towels @ .35 per Robert		2.10
Oct. 24	1 pair Gloves for Bob per Lady		1.00
29	3 yds. Blue Silk @ .80 per Lady	2.40	
	2 skeins Silk @ .05	.10	2.50
Nov. 2	4 yds. Blue Silk @ .80 per Lady		3.20

1860

June 21	President Abraham Lincoln to R. Coon & Bro.		
	1 pair small heeled Boots for Tad		1.25
Oct. 19	3 yds. Irish Linen @ 1.00 per Lady	3.00	
	2 pieces 4 yds. Figured Linen @ .62½	<u>2.50</u>	5.50
23	3½ yds. Figured Linen @ .62½ per Lady	2.19	
	7 " Bleached Muslin @ .40	2.80	
	3 " Linen Drilling @ .75	2.25	
	3¼ " Cashmere @ 1.25	4.06	
	3¼ " " @ 1.40	4.55	
	6 doz. Pearl Buttons	<u>.50</u>	16.35
Dec. 5	3 yds. Cashmere @ 1.40 per Lady		4.20
12	8 yds. Figured Moreno @ 1.25 per Lady	10.00	
	1 Shawl	8.00	
	6 yds. French Moreno @ .90	<u>5.40</u>	23.40
13	8 yds. Purple Muslin	1.00	
	4 yds. Jet Edging	2.60	
	1 Pocket Handkerchief	<u>.75</u>	4.35
17	3 yds. Linen @ .62½ per Lady	1.88	
	3 ——— (?) @ .50	1.00	
	1½ yds. Edging @ .37	<u>.58</u>	3.46
20	2½ yds. Linen @ .75 per Lady	1.88	
	1 yd. Edging	<u>.60</u>	2.48
24	3½ yds. Corset @ .12½	.44	
	8 " Purple Muslin	.80	
	4 Childs Silk Handkerchiefs	1.00	
	4 Linen " @ .15	.60	
	1 Gents Silk "	.63	
	2 " " "	<u>.90</u>	4.37
			<u>\$318.19</u>

The account books of John Williams & Co., are in the Illinois State Historical Library.

PURCHASES FROM CORNEAU & DILLER,
SPRINGFIELD, ILL.

1855-1860

1855			
Feb. 15	Castor Oil	.10	
	Calomel	<u>.10</u>	.20
Mar. 3	Pearl Powder	.25	
	Woods Restorative	<u>1.00</u>	1.25
" 7	Bottle Lubins Extract		.75
" 15	Sweet Oil		.10
June 29	Bottle Vermifuge		.25
July 3	Castor Oil		.15
" 6	1 # Cream of Tartar	.60	
	½ # Soda	.10	
	Soda Water	<u>.10</u>	.80
Aug. 10	1 paper Horse Powder		.40
" 17	1 paper Horse Powder		.75
Sept. 1	Box Pills		.25
" 15	Box Lubins Extract	.75	
	Box Ox Marrow	<u>.40</u>	1.15
Oct. 4	3 sticks Cough Candy		.25
" 31	1 # Cream of Tartar	.60	
	½ # Soda	.10	
	Bottle Liniment	<u>.20</u>	.90
1856			
Feb. 29	Sweet Oil		.15
Oct. 11	Dose Pills		.15
1857			
Jan. 29	Bal. on Gelatine		.40
Feb. 11	Olive Oil		.15
June 13	2 # Cream of Tartar		1.00
July 20	2 bottles Extract Vannella		.70
Oct. 8	Bottle Carminative		.25
" 26	1 oz. Syrup Ipecac		.15
Nov. 2	1 oz. Syrup Ipecac		.15

1858

Aug. 9	Adhesive Plaster		.10
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1859

Jan. 12	3 oz. Red Gelatine	.60	
	Isinglass	.60	1.20
" 27	Lubins Extract	1.00	
	2 cakes Soap	.50	
	Hair Brush	1.50	3.00
" 31	6 oz. Red Gelatine	1.00	
	Cooper Isinglass	.75	
	1 $\frac{1}{2}$ Cream of Tartar	.50	2.25
Feb. 5	4 lbs. Starch		.50
" 14	Bottle Castor Oil		.25
" 18	Br. Mixture	.25	
	Cough Candy	.25	.50
May 13	2 bottles Extract for Handkerchiefs	1.50	
	1 " Spirits of Camphor	.75	
	1 " Bay Rum	.50	
	3 cakes Soap	.50	
	Magnesia	.10	3.35
" 21	Bottle Allen's Restorative	1.50	
	" Indelible Ink	.25	
	" Pomatum	.25	
	" Cologne	1.00	
	" Extract for Handkerchiefs	.75	3.75
June 3	Bottle Brandy		2.00
" 7	Extract of Almond		.35
" 13	Bottle Brandy		2.00
" 27	Tripoli		.15
Aug. 6	Toilet Soap	1.35	
	Toilet Powder	.15	1.50
" 13	Honey Soap	.60	
	Hair Balsam	.40	1.00
Sept. 6	Bottle Dead Shot	.25	
	" Lubins Extract	1.00	
	1 pt. Spirits of Camphor	.35	
	1 oz. Glycerine	.25	1.85
" 10	Box Wright's Pills		.25
Dec. 23	Borax		.05

1860			
May 30	Bottle Allen's Restorative	1.50	
	2 Bottles Hair Balsam	<u>.80</u>	2.30
Oct. 12	Woods Restorative	1.00	
	Lubins Extract	1.00	
	Cocaine	.50	
	Box Powder	.15	
	——— (?)	<u>.25</u>	2.90
Nov. 10	Box Allen's Restorative	1.00	
	Bottle Hair Balsam	<u>.40</u>	<u>1.40</u>
			\$40.95

The two day books of Corneau & Diller include purchases from Feb. 1, 1855 to Dec. 31, 1860. Lincoln made three cash payments on this account: \$12.50 on June 29, 1856; \$3.20 on Feb. 13, 1858, and \$24.70 on Feb. 1, 1860. The account books are in the Illinois State Historical Library. Earlier records of Corneau & Diller, not available for this study, are owned by the Claypool Drug Store, Springfield, Ill.

C. M. & S. SMITH, SPRINGFIELD, ILL.

ACCOUNT OF ABRAHAM LINCOLN FOR 1859

Jan.	4	10 lbs. Sugar @ .10	per Son		\$1.00
	6	4 lbs. Star Candles @ .25	per Son		1.00
	8	Paid Express from St. Louis		.35	
		1 gallon G Syrup		<u>1.00</u>	1.35
	10	8 lb. Turkey @ .10	per Lady		.80
	13	6 lb. Crushed Sugar @ .16 $\frac{2}{3}$	per Son		1.00
	14	5 doz. Eggs @ .20	per Son		1.00
	15	1 gallon Syrup	per Son	1.00	
		11 lbs. Sugar		<u>1.00</u>	2.00
	17	1 Umbrella	per Bob		.75
	25	1 gallon G Syrup	per Son	1.00	
		11 lbs. Sugar		<u>1.00</u>	2.00
	26	1 box Blacking	per Son		.10
	28	1 pair Shoes	per Son		.40
	31	6 lbs. Sugar @ .16 $\frac{2}{3}$	per Son		1.00
Feb.	1	1 paper Tacks	per Son		.10
	4	1 gallon G Syrup	per Son	1.00	
		11 lbs. Sugar		1.00	
		4 lbs. Star Candles @ .25		<u>1.00</u>	3.00
	8	Paid for 3 Loads Wood	per Bob		6.00
	10	A. Lincoln Dr. to John F. Baker			
		For 1 Load Wood	\$1.75		
	14	11 lbs. Sugar	per Son		1.00
	17	1 set Knitting Needles	per Son		.05
	24	11 lbs. Sugar	per Son	1.00	
		3 papers Tacks @ .10		.30	
		1 gallon G Syrup		<u>1.00</u>	2.30
	24	4 lbs. Star Candles @ .25	per Son		1.00
Mar.	7	11 lbs. Sugar	per Son		1.00
	10	5 lbs. Coffee @ .20	per Lady		1.00
	19	10 lbs. Sugar @ .10	per Son	1.00	
		4 lbs. Candles @ .25		<u>1.00</u>	2.00
	21	1 pair Gaiter Boots	per Lady	2.50	
		1 pair Kid Boots		<u>1.50</u>	

Mar.—Continued

21	3 $\frac{1}{8}$ yds. Marseilles @ .60	1.88	
	1 Shirt	2.75	
	15 yds. Oriental Luster @ .60	<u>9.00</u>	17.63
24	10 yds. Calico @ .12 $\frac{1}{2}$ per Lady	1.25	
	2 $\frac{1}{2}$ yds. Silk Luster @ .60	<u>1.50</u>	2.75
26	10 yds. Calico @ .12 $\frac{1}{2}$ per Son	1.25	
	1 pair Kid Shoes	1.50	
	3 cards Hooks and Eyes @ .8 $\frac{1}{3}$	.25	
	6 cards Buttons @ .10	.60	
	$\frac{1}{2}$ yd. Silk Luster @ .60	.30	
	4 $\frac{1}{2}$ yds. Cotton Flannel @ .15	.67	
	2 yds. Drilling @ .40	.80	
	2 spools Thread	.05	
	1 $\frac{1}{4}$ yds. Linen @ .40	.50	
	2 spools Thread @ .05	.10	
	1 paper Needles	.10	
	18 yds. P. Cambric @ .12 $\frac{1}{2}$	<u>2.25</u>	8.37
28	32 lbs. Java Coffee @ .18 per Dyer	5.76	
	Drayage [Aaron Dyer, Drayman]	<u>.20</u>	5.96
29	2 Bonnet Ruches @ .75 per Lady	1.50	
	$\frac{1}{2}$ yd. Crepe @ .75	.38	
	1 yd. Silk Lining	.90	
	5 $\frac{1}{2}$ yds. Swiss Lining @ .20	<u>1.10</u>	3.88
30	1 $\frac{3}{4}$ yds. Cashmere @ 1.25 per Lady	2.19	
	1 $\frac{1}{2}$ yds. Muslin @ .10	.15	
	1 Boys Hat	1.00	
	1 pair Boys Shoes	<u>1.25</u>	4.59
April 2	1 Boys Hat per Lady		1.75
4	4 doz. Eggs @ .10 per Son		.40
6	$\frac{1}{2}$ lb. Tea per Son		.50
9	10 lbs. Sugar @ .10 per Son	1.00	
	4 lbs. Star Candles @ .25	<u>1.00</u>	2.00
13	3 $\frac{1}{4}$ yds. Ribbon per Lady		1.63
14	2 papers Tacks @ .10	.20	
	1 peck Potatoes	<u>.30</u>	.50
16	16 yds. Plaid Silk @ 1.00 per Lady		16.00
19	1 $\frac{1}{2}$ yds. Cashmere @ 1.50 per Lady	2.25	
	1 $\frac{1}{2}$ yds. Cashmere @ .75	1.13	
	7 $\frac{1}{2}$ yds. Cambric @ .12 $\frac{1}{2}$	.94	
	1 $\frac{1}{8}$ yds. Silk @ 1.00	1.12	

April—Continued

19	1½ doz. Buttons @ .30	.45	
	2 spools Thread @ .05	.10	
	1 Tuck Comb	.75	6.74
21	10 lbs. Sugar @ .10 per Son	1.00	
	1 box Cinnamon	.15	1.15
23	1 Table Cover per Lady	3.75	
	1⅞ yds. Marsaline Silk @ .90	1.01	
	1 box Pins	1.00	
	3¼ yds. Oil Silk @ .90	2.93	8.69
26	2 Ruches per Lady	1.80	
	1 Ruche	.30	
	1 piece Chenille	.10	
	1 Silk Hat	5.00	7.20
27	1⅜ yds. Cashmere @ .75 per Lady	1.03	
	¼ yd. Oil Silk @ .80	.20	
	2 pair Stockings @ .35	.70	
	Sewing Silk	.05	1.98
30	10 lbs. Sugar @ .10 per Bob	1.00	
	1 Bowl	.87	
	1 Pitcher	1.25	
	1 pair Cott Shoes	.50	3.62
30	For difference in exchange Hats .50		
May 4	3 yds. Cashmere @ 2.00 per Lady	6.00	
	3 yds. Cambric @ .10	.30	
	7¾ yds. Oil Silk @ 1.00	7.75	14.05
6	6¾ yds. Table Linen @ .75 per Lady	5.06	
	1 Gents Stock	1.25	
	6 lbs. Crushed Sugar @ 16⅔	1.00	
	4 lbs. Candles @ .25	1.00	8.31
7	1⅞ yds. Plaid Silk @ 1.00 per Lady		1.13
11	3 yds. Cashmere @ 1.50 per Lady	4.50	
	3 yds. Marseilles @ .60	1.80	
	1⅝ yds. Marseilles @ .50	.81	7.11
11	10 lbs. Sugar @ .10 per Son		1.00
12	1½ yds. Marseilles @ .75 per Self & Son	1.12	
	1½ yds. Marseilles @ .50	.75	
	3⅞ yds. Marseilles @ .60	1.88	
	3 skeins Silk	.15	
	3 cards Hook & Eyes	.25	
	1 doz. Whale Bones	.30	

Appendix

157

May—Continued

12	2 Straw Hats @ .50	1.00	
	2 skeins Silk Braid @ .10	.20	
	1 Cravat	<u>.40</u>	6.05
12	Difference in Cravat per Son	.25	
	4¾ yds. [illegible] @ 3.00	<u>14.25</u>	14.50
18	1 Water Bucket per Son		.25
19	1 pair Silk Mitts per Lady		2.00
20	½ lb. Star Candles @ .25 per Bob		.13
21	2 Silk Collars 4.00 & 2.50 per Lady		6.50
23	½ lb. Tea @ 1.00 per Son		.50
26	10 lbs. Sugar @ .10 per Son		1.00
June 2	Cash per Bob		.25
3	11 lbs. Sugar per Son	1.00	
	1 Silk Cravat	<u>.60</u>	1.60
7	6 lbs. White Sugar @ .16⅔ per Bob		1.00
9	16 yds. Grenadine @ 2.00 per Lady		32.00
9	Salt for Ice Cream per Dyer		.40
10	6 doz. Eggs @ 8⅓ per Son		.50
11	1 piece Crimped Trimming per Lady	2.40	
	1 yd. Lining @ .60	.60	
	2 pair Boys Socks @ .40	<u>.80</u>	3.80
13	Difference in Socks per Lady	.20	
	2 yds. Lining @ .60	<u>1.20</u>	1.40
17	11 lbs. Sugar per Bob		1.00
21	1 paper Pepper per Bob		.05
25	11 lbs. Sugar per Son		1.00
29	20 yds. Lawn @ .12½ per Lady	2.50	
	10½ yds. Lawn @ .18¾	<u>1.97</u>	4.47
30	4 Handkerchiefs @ .20 per Lady	.80	
	¾ yd. Edging @ .50	.38	
	2 papers Needles @ .10	<u>.20</u>	1.38
July 7	1 Boys Hat per Lady	1.25	
	1 Boys Hat	.40	
	1 pair Boys Gaiters	1.25	
	2 Linen Handkerchiefs	.60	
	2 spools Thread	<u>.10</u>	3.60
9	11 lbs. Sugar per Son		1.00

July—Continued

12	1 Box	per Lady	.25	
	66 lbs. Soap @ .07		4.62	
	1 Wash Bowl		.50	
	2 yds. Irish Linen @ .60		1.20	
	2¾ yds. Jackenett @ .50		1.38	
	1 Shirt Front		.60	
	1 piece Linen Cambric		.20	
	3¼ yds. Edging @ .50		1.62	
	Drayage		<u>.15</u>	10.52
13	1 pair Suspenders	per Self		.75
18	½ gal. Vinegar @ .25	per Son		.13
20	1 Comb	per Son		.20
23	11 lbs. Sugar	per Son		1.00
25	22 lbs. Sugar	per Son		2.00
29	6 Chickens @ .15	per Son		.90
30	5 yds. Cotton Flannel @ .15	per Lady		.75
Aug. 2	1 Blacking Brush	per Son		.25
4	2 doz. Nutmegs @ .12½	per Son		.25
5	1 doz. Buttons @ .30	per Lady		.30
6	1 pair Boys Shoes	per Lady	1.10	
	1 doz. Buttons		.30	
	1 Fine Comb		.25	
	1 Hair Brush		<u>.75</u>	2.40
8	10¾ yds. Calico @ .12½	per Lady	1.35	
	1½ yds. Muslin @ .20		.30	
	1 spool Thread		<u>.05</u>	1.70
9	1 Hooped Skirt	per Lady		3.75
13	3 Linen Handkerchiefs @ .75	per Lady	2.25	
	3 " " @ .50		<u>1.50</u>	3.75
16	4⅞ yds. Cashmere @ 1.50	per Lady	7.31	
	3¼ yds. " @ 1.00		3.25	
	⅓ yd. " @ .90		.35	
	8 yds. Cambric @ .12½		1.00	
	11 lbs. Sugar		<u>1.00</u>	12.91
18	1 Table Cloth	per Lady	14.00	
	1½ doz. Napkins @ 4.25		6.38	
	1 Linen Handkerchief		.75	
	1 " " "		<u>.30</u>	21.43
18	Amount of Bill Rendered	per Lady		30.00

Aug.—Continued

20	Difference in Exchange of Napkins	per Lady	1.88	
	1 pair Gloves		<u>.40</u>	2.28
22	1 Pocket Knife	per Bob	1.25	
	11 yds. Lawn @ .18		1.98	
	1 yd. Calico @ .12½		<u>.12</u>	3.35
31	8 Tassel Buttons @ .15	per Lady	1.20	
	10 “ “ @ 8⅓		<u>.84</u>	2.04
Sept. 6	1 Boys Cap	per Lady	1.25	
	1 Tidie		1.00	
	1 Bonnet Ruche		.60	
	2 skeins Silk @ .05		.10	
	1 Tassel Button		.15	
	8 yds. Calico @ .12½		<u>1.00</u>	4.10
7	1 Tidie	per Lady		1.25
8	For 1 Tidie Returned	1.00		
9	6 lbs. Sugar @ 8⅓	per Lady	.50	
	4 lbs. Star Candles @ .25		1.00	
	5 lbs. Java Coffee @ .20		1.00	
	Nutmeg		<u>.10</u>	2.60
14	1 Gents Stock	per Lady	1.50	
	1 Boys Cap		.75	
	2 pair Boys Socks @ .40		<u>.80</u>	3.05
21	Amount of Bill Rendered	per Lady		28.00
22	2 pair Boys Boots @ 2.00	per Lady		4.00
27	1 yd. Linen	per Lady		.30
29	1 Parasol	per Lady		3.00
Oct. 1	5 lbs. Java Coffee @ .20	per Lady	1.00	
	5 lbs. Sugar @ .10		<u>.50</u>	1.50
3	7½ yds. Dress Trimming @ .60	per Lady		4.50
5	1 pair Kid Gauntlets	per Lady	1.50	
	1 Boys Cloth Cap		2.25	
	4 Dress Buttons @ .15		<u>.60</u>	4.35
6	10 lbs. Sugar @ .10	Per Lady	1.00	
	3½ lbs. Crushed Sugar @ .16⅔		.50	
	3½ lbs. Pulverized Sugar @ .16⅔		.50	
	1 oz. Nutmeg		.15	
	3 papers Tacks @ .8⅓		.25	
	1 bottle Lemon		.25	
	1 doz. Eggs		<u>.10</u>	2.75

Oct.—Continued

7	1 Broom	per Lady	.25	
	1 doz. Jet Buttons		.10	
	3 rolls Tape		<u>.25</u>	.60
8	A. Lincoln Dr. to George Brunk for			
	10 cords of Wood @ 4.00			40.00
10	2 Barlow Knives @ .10	per Self		.20
13	5 lbs. Java Coffee @ .20	per Son	1.00	
	1 box Salt		<u>.25</u>	1.25
19	10 lbs. Sugar @ .10	per Lady	1.00	
	5 lbs. Coffee @ .20		1.00	
	2 oz. Indigo @ .12½		.25	
	1 bottle Lemon		<u>.25</u>	2.50
21	1 box Cinnamon	per Son		.15
24	2 pair Boys Gloves @ .20	per Lady	.40	
	2 " " " @ .40		.80	
	1 " Gloves for Bob		.75	
	1 Necktie		.80	
	5/8 yd. Ribbon @ .37½		.22	
	5/8 yd. Ribbon @ .25		.16	
	4 yds. Domestic @ .10		<u>.40</u>	3.53
Nov. 12	10 lbs. Sugar @ .10	per Lady	1.00	
	4 lbs. Star Candles @ .25		1.00	
	1 box Blacking		.10	
	1 paper Matches		<u>.15</u>	2.25
14	2 Brooms @ .30	per Lady	.60	
	3 bu. Potatoes @ .40		1.20	
	1 bottle Lemon		.25	
	2 boxes Cinnamon @ .12½		.25	
	3 yds. Osnaburg @ .16⅔		<u>.50</u>	2.80
17	¾ yds. Osnaburg @ .16⅔	per Lady	.10	
	2 pair Wool Socks @ .40		<u>.80</u>	.90
26	3/16 yds. Inserting @ 1.25	per Lady	.22	
	2 spools Thread @ .05		<u>.10</u>	.32
Dec. 1	12 lbs. Sugar @ .08⅓	per Lady	1.00	
	5 lbs. Java Coffee @ .20		1.00	
	2 lbs. Starch @ .12½		.25	
	2 boxes Cinnamon @ .12½		.25	
	1 Cream Tartar		.50	
	1 peck Turnips		.08	
	1 bottle Extract		<u>.25</u>	3.33

Dec.—Continued

2	2 Boys Hats @ 1.50	per Lady	3.00	
	1 pair Gum Shoes		.60	
	2 Comforts @ .75		1.50	
	Amount of Bill Rendered Lady		<u>33.93</u>	39.03
2	1 peck Apples	per Lady		.30
23	7 yds. Calico @ .10	per Lady	.70	
	2 $\frac{1}{3}$ yds. Oil Calico @ .20		.47	
	2 skeins Silk		<u>.05</u>	1.22
31	9 lbs. Crushed Sugar	per Self		<u>1.00</u>
				\$500.61

The account books of C. M. & S. Smith are owned by B. H. Luers Sons shoe store Springfield, Illinois.

ABRAHAM LINCOLN'S ACCOUNT
 SPRINGFIELD MARINE AND FIRE INSURANCE COMPANY
 1853-1865

DEPOSITS

1853		
Mar. 1		\$310.00
Oct. 11	Ill. Central R. R. fee of \$250.00 probably part of this deposit.	400.00
1855		
Oct. 9	Money collected for Mrs. Maria L. Bullock on sale of land.	198.00
1856		
Nov. 13	"For Mrs. Bullock"—money collected on notes given for purchase of land owned by Mrs. Bullock.	970.00
1857		
May 16	Possibly part of payment of \$225 received same day in full settlement of Lincoln's claim against estate of Nathaniel Hay.	200.00
Aug. 12	Balance of fee in Illinois Central R. R. v. McLean County.	4800.00
Aug. 20		200.00
Sept. 26	Possibly payment of fee, or part of fee, in "Effie Afton" case.	400.00
1858		
Feb. 19	Note on bank record: "for his half C. & A. R. R. debt"	344.65
Nov. 26	Payment of principal of Ritta daSilva first mortgage.	125.00
1859		
Feb. 3	Possibly interest on \$500 note @ 10% of J. Ruckel, Sept. 28, 1857.	50.00
" 15		60.00
" 16	Payment on principal of two promissory notes made by A. & J. Haines of Pekin for legal fees, in amount of \$200 each.	50.00
" 19		40.00
" 22		625.00
[Lincoln deposited \$375 on this date to Wm. H. Herndon's account. He collected \$1000 as part payment of claim on which he had brought suit in U. S. Court—Ambos v. Barrett.]		

Appendix

163

Mar. 4		250.00
	[Lincoln also deposited \$250.00 to Herndon's account.]	
" 12		40.00
" 21		112.50
" 28	\$30 payment on promissory note for \$80 made Nov. 7, 1857, by Milton Davis of Vermilion County.	50.00
Apr. 4		50.00
" 16	Possibly interest on John Cook note for year ending April 17, 1859. \$750 @ 10%.	75.00
" 29	Fees collected from the circuit.	100.00
May 2	Another payment on principal of A. & J. Haines notes.	50.00
" 14		100.00
" 21		24.75
June 9		75.00
" 11	Lincoln's half of fee in Springfield case.	225.00
July 28		250.00
	[Lincoln also deposited \$250 to Herndon's account.]	
Sept. 7		50.00
" 12	Fourth payment on principal of A. & J. Haines notes.	50.00
" 26	Possibly interest on J. Ruckel note, \$500 @ 10%, Sept. 28, 1857.	50.00
Oct. 10		100.00
Nov. 16	Possibly interest on Wm. Cline note for \$750 @ 10% due Nov. 22, 1859.	75.00
Nov. 22		100.00
Dec. 9	Deposited by Herndon.	87.00
1860		
Jan. 12		75.00
" 21	Deposited "By Lincoln".	27.00
" 21		118.25
	[Lincoln deposited the same amount to the accounts of S. T. Logan, M. Hay and Wm. H. Herndon.]	
Feb. 1		539.95
	[Lincoln deposited \$125.00 to Herndon's account and \$275 to his own. On the bank record is this notation—"Ch. 122.95 Cy 42"]	
" 6		265.00
Mar. 15		604.00
	[Lincoln had just returned home from delivering his Cooper Union speech for which he had received \$200.]	

164 *The Personal Finances of Abraham Lincoln*

Apr. 5		325.00
" 16	Possibly included interest on John Cook note due April 17, 1860 in amount of \$75.	100.00
May 25	[Lincoln deposited same amount to Herndon's account.]	500.00
June 9	Possibly part of principal (\$125) paid this date on second Ritta daSilva mortgage.	100.00
Aug. 13	Fifth payment on principal of A. & J. Haines notes.	50.00
" 26		300.00
" 29	Possibly interest for 1 year due Aug. 28, 1860 on Isaac Lindsay note for \$600 @ 10%.	60.00
Sept. 4	On this date Stephen T. Logan paid Lincoln \$500, of which \$250 was deposited to Herndon's account in Cairo ejectment case.	250.00
Oct. 6	On this date Logan paid balance of Cairo ejectment fee (\$1,500 total fee) by \$239 in cash and note of Logan for \$400 and note of Jos. Smith for \$361.	239.00
" 16		645.00
Nov. 17		42.23
Dec. 10		40.00
" 26	Payment of Stephen T. Logan note given in Cairo ejectment case—no interest charged.	400.00
1861		
Jan. 19		200.00
" 23		165.10
" 25		136.00
Feb. 5		100.00
" 6		642.91
" 9		75.00
" 11	Payment by S. H. Melvin for certain household furniture bought from Lincoln.	82.25

DEPOSITS AFTER FEBRUARY 9, 1861 BY ROBERT IRWIN

1861		
May 14	Interest on Cline note from Nov. 22, 1859 to May 22, 1860.	\$ 112.50
Sept. 2	Interest on Lindsay note for 1 year from Aug. 28, 1860 to Aug. 28, 1861.	60.00
Nov. 25	Half year's rent paid by Lucian Tilton.	175.00

Appendix

165

1862		
Jan. 7	Interest on notes of N. W. Edwards—2 years—Jan. 16, 1860 to Jan. 16, 1862.	317.58
Feb. 5	Payment on notes of N. W. Edwards.	680.00
Mar. 24	Tilton rent to Feb. 1862.	87.50
Apr. 11	One year interest on note of A. J. Van Deren to March 18, 1861.	100.00
June 30	Payment on notes of N. W. Edwards—balance of principal and interest.	955.80
July 29	Tilton rent to May, 1862.	87.50
Sept. 10	Payment on A. J. Van Deren note.	600.00
Dec. 5	Interest on Wm. Cline note from May 22, 1861 to May 22, 1862.	75.00
" 31	Principal of Smith, Edwards & Co. note, interest \$195.83, from Jan. 16, 1861 to Dec. 31, 1862.	<u>1195.83</u>
1863		
Jan. 6	Two payments on principal of Springfield bond, each for \$166.66, due Jan. 1, 1862 and Jan. 1, 1863, with interest \$66.66 and \$50.00 due same dates respectively.	450.00
Mar. 21	Balance principal and interest on A. J. Van Deren note.	472.50
May 15	Interest on Wm. Cline note, May 22, 1862 to May 22, 1863.	75.00
June 5	Lucian Tilton rent to May, 1863.	350.00
" 13	Payment of Wm. Cline note of \$750.00 with interest from May 22, 1863—\$4.60.	754.60
Sept. 2	Interest on Isaac Lindsay note from Aug. 28, 1861 to August 28, 1863.	120.00
Oct. 6	Deposit by W. H. Herndon. Possibly payment of Jos. Smith note in Cairo ejectment case.	213.00
" 19	Payment on J. K. and Thomas Lewis note.	<u>25.00</u>
1864		
Jan. 11	Payment of John Cook note \$750.00, with interest from April 17, 1861 to date.	956.25
" 25	Payment on principal of Springfield Bond of \$166.66 with interest of \$33.33 due Jan. 1, 1864.	200.00
" 29	Payment of J. Ruckel note of Sept. 28, 1860, with interest from date.	667.05
Mar. 12	Payment of balance due on J. K. & Thomas Lewis note including interest for 4 years from date.	185.00

May 20	Lucian Tilton rent to May, 1864.	350.00
June 1	Principal Isaac Lindsay note \$600.00, plus interest for 9 mos. from August 28, 1863—\$45.00.	<u>645.00</u>
1865		
Jan. 18	Balance of principal of Springfield bond plus interest of \$16.67, less 50¢ charge.	<u>182.83</u>

WITHDRAWALS

1853		
April 8		310.00
Nov. 18		400.00
1855		
Nov. 24		37.00
Dec. 19	Check, dated Dec. 9, to W. W. Watson & Son, confectioners.	
		41.72
" 19		<u>65.64</u> 107.36
1856		
Jan. 18	Check, dated Jan. 18, to Self.	53.64
Dec. 16	Remittance to Mrs. Maria L. Bullock of money collected for her.	970.00
1857		
May 28		40.30
July 22		159.70
Aug. 31	Lincoln withdraws \$4,800. He gives Wm. H. Herndon one half, then buys draft on H. A. Tucker & Co., Chicago, with other half plus \$100.	4,800.00
Sept. 1	Check, dated Aug. 28, to Joel A. Matteson.	200.00
" 28	Check, dated Sept. 28, to J. Bunn.	16.68
" 28	Check, dated Sept. 27, to Wm. H. Herndon.	<u>23.00</u> 39.68
" 29	Check to Wm. H. Herndon, probably one-half of fee from "Effie Afton" case.	200.00
" 29		8.50
" 29		<u>18.50</u> 227.00
" 30		47.62
" 30		14.70
" 30	Check, dated Sept. 28, to Bailhache & Baker for subscription to <i>Illinois State Journal</i> .	<u>10.00</u> 72.32

Appendix

167

Oct. 2	Check, dated Sept. 28, to John Hutchinson for furniture.		11.00
Nov. 27			33.34
1859			
Jan. 14			6.00
" 15			50.91
" 18		35.25	
" 18		88.94	
" 18		22.74	
" 18		<u>1.15</u>	148.08
" 19			12.50
" 20		38.35	
" 20		<u>15.70</u>	54.05
" 25			2.05
" 26			2.78
" 29			5.12
Feb. 5		80.50	
" 5		<u>12.00</u>	92.50
" 10		5.18	
" 10		<u>1.47</u>	6.65
" 12			2.52
" 16	Check to John Williams & Co., dry goods and groceries.	26.03	
" 16		<u>2.60</u>	28.63
" 17		72.10	
" 17		<u>10.00</u>	82.10
" 19		40.90	
" 19	Check, dated Feb. 16, to Bressmer, McQuinton & Matheny, dry goods.	<u>7.21</u>	48.11
" 21	Draft on H. A. Tucker & Co. to A. Lincoln. This was to pay S. Little, Urbana, Ill., for guaranty to Henry Chew.		25.00
" 23		43.27	
" 23		10.50	
" 23		<u>5.25</u>	59.02
" 26	Check, dated Feb. 21, to Van Ness & Co., dealers in china, glassware, and lamps.		35.75
" 28			12.00

Mar.	1			6.00
"	4		30.00	
"	4		15.00	
"	4		<u>5.51</u>	50.51
"	15	Check to C. M. & S. Smith for dry goods and groceries.		407.72
"	21		28.48	
"	21		22.50	
"	21		<u>6.00</u>	56.98
"	28			28.64
Apr.	4	Draft on Ketchum, Howe & Co., New York City, to A. Lincoln for \$497.50. The \$7.50 was probably the cost of the draft.		505.00
"	6			4.50
"	16			5.00
"	18		10.00	
"	18		<u>5.00</u>	15.00
"	19			10.00
"	29			5.00
May	2	Check, dated May 2, to Robert T. Lincoln.		6.00
"	12			6.93
"	16			44.00
"	18			117.61
"	23		38.80	
"	23		<u>3.00</u>	41.80
"	24			8.45
"	28			7.00
"	31			5.00
June	11		30.45	
"	11		<u>11.25</u>	41.70
"	13			7.25
"	15	Draft on H. A. Tucker & Co. to A. Lincoln to pay subscription to <i>Chicago Press & Tribune</i> .		7.00
"	17			3.75
"	25			8.04
"	29	Check to Clifton H. Moore, Clinton, Ill., for taxes on Tama County, Iowa, land.		1.60
"	30			4.00

Appendix

169

July	8		2.87
"	9	13.20	
"	9	<u>3.70</u>	16.90
"	11	Possibly a check to Mrs. J. A. LaBarthe, milliner and dressmaker.	38.00
"	25		2.60
"	30		88.70
Aug.	5		92.66
"	6		8.77
"	8	24.00	
"	8	40.00	
"	8	<u>5.40</u>	69.40
"	23	Possibly check to Nutt & McMurtry, grocers.	101.00
Sept.	1		2.00
"	3		50.00
"	6		10.00
"	7		12.30
"	8		7.67
"	9		20.00
"	10		1.75
"	12		50.00
"	27		50.00
"	28	40.00	
"	28	<u>11.60</u>	51.60
Oct.	21		7.40
"	22		8.00
"	24		2.00
"	25		50.00
"	28		30.00
Nov.	4		89.35
"	7		3.68
"	16	Draft on Metropolitan Bank, New York City, to R. T. Lincoln for \$50. Charge for draft probably 75c.	50.75
"	17		10.00
"	22	Draft on Ketchum, Howe & Co. to R. T. Lincoln.	25.00

170 *The Personal Finances of Abraham Lincoln*

Nov.—*Continued*

"	26	25.00	
"	26	<u>6.00</u>	31.00
"	30		3.75
Dec.	3		15.00
"	9		6.10
"	10		5.00
"	16	Draft on Ketchum, Howe & Co. to R. T. Lincoln for \$25.00. Charge for draft probably 25c.	
			25.25
"	17		8.38
"	23		9.30
"	24		4.55
"	26		5.00
"	30		10.10

1860

Jan.	5	1.25	
"	5	<u>3.38</u>	4.63
"	6		37.50
"	10		4.30
"	14	26.25	
"	14	18.25	
"	14	<u>5.65</u>	50.15
"	17		5.90
"	20		5.00
"	21	38.63	
"	21	<u>27.00</u>	65.63
"	24		86.80
"	30		4.20
Feb.	1	48.03	
"	1	24.70	
"	1	Draft on Metropolitan Bank to A. Lincoln Sent to Officer & Pusey, Council Bluffs, Iowa, to have deed to land recorded.	
		<u>5.00</u>	77.73
"	2	100.00	
"	2	12.50	
"	2	Draft on Metropolitan Bank to A. Lincoln for \$15.00. Charge for draft probably 25c.	
		15.25	

Appendix

171

Feb.—Continued

"	2		10.93	
"	2	Check to John Williams & Co., dry goods and groceries.	17.28	
"	2	Check to First Presbyterian Church.	10.00	
"	2	Check, dated Feb. 1, to Bressmer, McQuinton & Matheny, dry goods.	6.46	
"	2		40.34	
"	2		11.75	
"	2		<u>64.80</u>	289.31
"	3			5.00
"	4			23.28
"	6		25.00	
"	6		<u>3.70</u>	28.70
"	7		3.40	
"	7		<u>7.40</u>	10.80
"	8			29.00
"	9			2.50
"	17		7.75	
"	17		<u>4.50</u>	12.25
"	18			25.00
"	21			23.00
"	22	Draft on Ketchum, Son & Co. to A. Lincoln for \$50. Lincoln probably took draft and \$50 in cash for trip to New York for Cooper Institute Address.		100.00
"	29			11.05
Mar.	14		2.10	
"	14		<u>24.00</u>	26.10
"	19	Draft on Ketchum, Son & Co. to R. T. Lincoln.		25.00
"	20			169.52
"	22			153.46
"	23		15.00	
"	23		<u>3.50</u>	18.50
"	31			1.60
Apr.	4			15.00
"	5			7.39

172 *The Personal Finances of Abraham Lincoln*

Apr.—*Continued*

"	7		12.50	
"	7		<u>3.45</u>	15.95
"	16	Payment to Mrs. Maria L. Bullock of John Cook		
"		note, with interest.	493.13	
"	16		<u>10.00</u>	503.13
"	17	Draft on Ketchum, Son & Co. to A. Lincoln for		
		\$118.51. Charge for draft probably \$2.40.	120.91	
"	17		<u>79.09</u>	200.00
"	21			5.00
"	26	Draft on Metropolitan Bank to R. T. Lincoln.		10.00
"	30			10.00
May	12			3.75
"	26	This may have been a part of the \$100 promised		
		to M. W. Delahay.	50.00	
"	26		<u>122.75</u>	172.75
"	28			6.30
"	29	Draft on Metropolitan Bank to R. T. Lincoln.		10.00
"	31			25.00
June	5		2.00	
"	5		<u>5.05</u>	7.05
"	6			12.00
"	7			22.73
"	8	Check to Obed Lewis, carriagemaker.	75.00	
"	8		<u>13.15</u>	88.15
"	18			5.00
"	30	Draft on Metropolitan Bank to R. T. Lincoln for		
		\$150 to enroll at Harvard College. Charge for		
		draft probably \$3.00.		153.00
July	5			6.00
"	7			12.50
"	10			25.00
"	11		8.87	
"	11		<u>15.00</u>	23.87
"	13		75.00	
"	13		<u>5.50</u>	80.50
"	16		5.00	
"	16		<u>5.00</u>	10.00

Appendix

173

July—Continued

"	19		10.00
"	20		25.00
"	23		11.00
"	28		5.00
"	30		5.00
Aug.	1		25.00
"	4		6.70
"	9	12.50	
"	9	6.00	
"	9	<u>5.00</u>	23.50
"	13		25.00
"	20	25.00	
"	20	<u>5.00</u>	30.00
"	24	Draft on Metropolitan Bank to R. T. Lincoln.	30.00
"	24	Draft on Barlow & Taylor, St. Louis, Mo., to A. Lincoln.	<u>6.40</u> 36.40
"	27		150.00
"	28		15.00
"	29		14.25
"	31	Draft on Metropolitan Bank to R. T. Lincoln for \$20. Charge for draft probably 25c.	20.25
"	31		<u>14.57</u> 34.82
Sept.	3		11.25
"	5	2.00	
"	5	<u>101.55</u>	103.55
"	8		14.51
"	10		6.25
"	15		5.00
"	17		1.30
"	19		25.00
"	20		5.00
"	24	Draft on Metropolitan Bank to R. T. Lincoln for \$30. Charge for draft probably 30c.	30.30
"	27		10.00
Oct.	1	6.87	
"	1	<u>3.00</u>	9.87

Oct.—Continued

"	6		7.50
"	10		50.00
"	16		6.50
"	17		10.81
"	20		12.50
"	23		10.00
"	26		25.00
"	27		5.87
"	31	5.00	
"	31	Check to Wm. H. Herndon for his half of fee received from S. T. Logan in Cairo ejectment case.	
		<u>119.50</u>	124.50
Nov.	1		5.00
"	2		5.00
"	7	4.10	
"	7	<u>2.00</u>	6.10
"	8		25.00
"	9		1.00
"	16	Draft on Metropolitan Bank to R. T. Lincoln for \$50. Charge for draft probably \$1.00.	51.00
"	21		50.00
"	22	Check to Elkin & Davis, dry goods.	150.00
"	27		5.18
Dec.	1		2.00
"	4		2.30
"	6		10.00
"	8	5.40	
"	8	<u>9.00</u>	14.40
"	10		5.50
"	11		10.00
"	12	Check to E. B. Hawley & Co., dry goods.	13.20
"	13		10.80
"	18		14.50
"	27		5.15
"	28	Check to Wm. H. Herndon for his half of fee received from S. T. Logan in Cairo ejectment case.	
			200.00
"	29		3.38

Appendix

175

1861			
Jan.	7		20.00
"	9	Check, dated Jan. 7, to Bressmer, McQuinton & Matheny, dry goods.	
			10.97
"	9		<u>10.00</u> 20.97
"	10		24.05
"	12		3.30
"	14		20.00
"	14		<u>10.00</u> 30.00
"	19		28.00
"	19		<u>3.25</u> 31.25
"	26		5.25
"	28		19.30
"	28		9.50
"	28		7.10
"	28		<u>5.00</u> 40.90
"	29	Probably a draft for insurance on house and out buildings, \$24.00 plus cost of draft.	25.40
Feb.	5		10.00
"	6		149.94
"	6		205.75
"	6		33.93
"	6		3.00
"	6	Check for taxes on lot in Lincoln, Ill.	<u>.50</u> 392.12
"	7		5.00
"	7		<u>99.70</u> 104.70
"	8		12.50
"	8		<u>5.00</u> 17.50
"	9		20.00
"	9		12.19
"	9		26.00
"	9		7.85
"	9		<u>2.00</u> 68.04
"	11	Three drafts, each for \$100, on Metropolitan Bank to A. Lincoln, and \$100 in cash.	400.00
"	11		32.80
"	11		<u>50.00</u> 482.80

176 *The Personal Finances of Abraham Lincoln*

Feb.—*Continued*

"	11		25.00	
"	11		<u>6.00</u>	31.00
"	12		330.00	
"	12		<u>136.34</u>	466.34
"	13		10.85	
"	13		4.38	
"	13		<u>1.00</u>	16.23
"	15		19.69	
"	15		5.00	
"	15		5.00	
"	15		<u>9.90</u>	39.59
"	16			10.75
"	20			7.00
"	21			72.24
"	22			9.20
"	23			50.00
"	25			5.50
"	26		33.34	
"	26	Check to John Williams & Co., dry goods and groceries.	<u>65.34</u>	98.68
Mar.	2			4.00
"	6			2.65
"	18			4.00
"	19		5.00	
"	19		<u>.75</u>	5.75
"	21		2.00	
"	21		<u>2.00</u>	4.00
"	21			25.00
Apr.	2		42.00	
"	3	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	<u>9.00</u>	51.00
May	30			2.50
June	10			31.65
Aug.	17			1.00
"	19			5.00
Nov.	5			12.50

Appendix

177

Dec. 23	"Tax"	99.00
" 30	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
1862		
Jan. 7		3.00
" 14		7.00
Feb. 4		2.00
" 8	Insurance on home.	24.00
Mar. 7		49.53
Apr. 18	Taxes.	17.33
May 3	Withdrawal by Robert Irwin.	1,000.00
June 27	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
July 1		2.00
Dec. 9	Withdrawal by Robert Irwin.	1,500.00
Dec. 23	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
1863		
Jan. 8	Taxes.	102.00
Feb. 7	Insurance on house.	24.25
" 24		25.13
Mar. 25	Draft to Officer & Pusey, real estate agents at Council Bluffs, Iowa, for taxes on Council Bluffs land.	10.79
Apr. 11	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
Apr. 22	Withdrawal by Robert Irwin.	2,000.00
Oct. 15	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
1864		
Jan. 25	Taxes.	102.00
Feb. 6	Insurance on home.	24.00
" 8		33.55
Apr. 1	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
June 3	Draft to Officer & Pusey, real estate agents at Council Bluffs, Iowa, for taxes on Council Bluffs land.	3.53

Oct. 15	Semi-annual payment of interest on scholarship at Illinois State University, Springfield, Ill.	9.00
" 29		4.00
Dec. 3		50.00
1865		
Jan. 18	Taxes.	50.88
Feb. 3	Taxes.	37.74
" 10	Insurance on home.	24.00
Mar. 23	Draft to Officer & Pusey, real estate agents at Council Bluffs, Iowa, for taxes on Council Bluffs land.	4.23
June 16	Check written by David Davis, Administrator, closing the account.	9,044.41

DRAFTS PURCHASED BY LINCOLN AT THE SPRINGFIELD
MARINE AND FIRE INSURANCE COMPANY
1857-1861

<i>Date</i>	<i>Drawn On</i>	<i>In Favor Of</i>	<i>Amount</i>
Aug. 31, 1857	H. A. Tucker & Co., Chicago	A. Lincoln	\$2,500.00
Feb. 11, 1858	Metropolitan Bank, New York	" "	94.00
Dec. 20, 1858	LaFayette Banking Co., Bloomington, Ill.	Dredge & Lincoln	230.85
Feb. 14, 1859	Ketchum, Howe & Co., New York	Lincoln & Herndon	985.20
Feb. 21, 1859	H. A. Tucker & Co.	A. Lincoln	25.00
Apr. 4, 1859	Lafayette Banking Co.	Dredge & Lincoln	199.95
Apr. 4, 1859	Ketchum, Howe & Co.	A. Lincoln	497.50
June 15, 1859	H. A. Tucker & Co.	" "	7.00
Nov. 16, 1859	Metropolitan Bank	R. T. Lincoln	50.00
Nov. 22, 1859	Ketchum, Howe & Co.	" " "	25.00
Dec. 16, 1859	" " " "	" " "	25.00
Jan. 10, 1860	J. M. Taylor, St. Louis	Lincoln & Herndon	1,236.00
Jan. 30, 1860	Metropolitan Bank	R. T. Lincoln	10.00
Feb. 1, 1860	" "	A. Lincoln	5.00
Feb. 2, 1860	" "	" "	15.00
Feb. 22, 1860	Ketchum, Son & Co., New York	" "	50.00
Mar. 19, 1860	" " " " " "	R. T. Lincoln	25.00
Apr. 17, 1860	" " " " " "	A. Lincoln	118.50
Apr. 26, 1860	Metropolitan Bank	R. T. Lincoln	10.00
May 29, 1860	" "	" " "	10.00
June 30, 1860	" "	" " "	150.00
Aug. 24, 1860	" "	" " "	30.00
Aug. 24, 1860	Barlow & Taylor, St. Louis	A. Lincoln	6.40
Aug. 31, 1860	Metropolitan Bank	R. T. Lincoln	20.00
Sept. 24, 1860	" "	" " "	30.00
Oct. 10, 1860	" "	" " "	25.00
Nov. 16, 1860	" "	" " "	50.00
Feb. 11, 1861	" "	A. Lincoln	300.00

(3 drafts—\$100 each)

BOOK PURCHASES FOR THE LIBRARY OF THE EXECUTIVE MANSION

Books marked with (*) were paid for by President Lincoln

Washington, July 1, 1862

Library of the Executive Mansion

To: William F. Richstein, Dr.

Bookseller and Dealer in Foreign and American Stationery
278 Pennsylvania Avenue

May 7	1 set Hood's Poems	3 vols. 1/2 calf	\$6.50
	1 Goldsmiths Poems	calf	5.00
	* 1 Homes of American Authors	Morocco	6.00
May 21	1 set Stricklands England	7 vols. @ \$3.00	21.00
	1 " " Scotland	8 " @ 2.50	20.00
	* 1 Mrs. Brownings Poems	4 " @ 2.25	9.00
	* 1 Mrs. Sigourneys Poems	1 "	1.25
	1 Mrs. Osgood Poems		.90
May 26	1 Pearls of Ord Island		1.25
	1 Agnes of Sorrento		1.25
May 27	1 East Lynne		.50
	1 Castle Wafer		.50
	1 Earl Herr		.50
	1 Chemmings		.50
	1 Heir to Ashley		.50
	1 Life Secret		.50
			\$75.15

New York, Aug. 7, 1862

Mrs. President Lincoln

To: T. J. Crowen, Dr.
Publisher, Bookseller, and Stationer
699 Broadway, Cor. of 4th Street

1 set Waverly	\$16.00
1 " Cooper	34.00
1 " Shakespeare	12.00
1 Spencers Poems	8.00
1 Cor Am. Revolution	15.00
1 Sigourney Poems	5.00

*1 Hist. of New York	4.50
*1 Indian Tales	2.25
*1 Hist. of Revolution	6.00
*1 Hist. of Washington	9.00
*1 Hist. of England	5.00
*1 Hist. of Voyages	2.25
*2 Albums	9.00
*1 Portrait Gallery	16.00
1 Land & Book	3.25
1 Field Book	10.00
1 Kanes Expeditions	10.00
*1 Travels	2.25
*1 Hist. of Creation	2.50
*1 Hist. of Birds	.63
*1 Hist. of Beasts	.75
*1 Hist. of Art	.50
*1 Text Book	.37
1 Box	.75
	\$113.00

President Lincoln wrote the following note to B. B. French, Commissioner of Public Buildings, who had charge of White House expenditures, including the annual appropriation of \$250 for books. At the same time he authorized French to draw \$125.90 from the appropriation.

Washington, Aug. 26, 1862

Hon. B. B. French

Sir:

With the sum created by what you draw on the book fund and my private check for \$124.25, pay T. J. Crowen of New York \$175.00, and William F. Richstein, \$75.00.

A. Lincoln

Original bills and check are in the General Accounting Office, Washington, D. C.

DISPOSITION OF LINCOLN'S SALARY WARRANTS

		<i>Date deposited in Riggs & Co. Washington, D.C.</i>	<i>How 31 of these warrants became part of Lincoln's estate</i>	
<i>Month</i>	<i>Amount</i>			
1861				
March	\$2083.33 ¹	April 5, 1861		
April	2083.33	May 8, 1861		
May	2083.34	June 10, 1861		
June	2083.33	July 9, 1861		
July	2083.33	}	{ Purchased on March 15, 1862 with these seven warrants, totalling \$14,585.33, Treasury notes of 1861 in the principal amount of \$14,200, bearing interest at 7.3% per an- num, payable in gold.	
August	2083.34			
Sept.	2083.33			
Oct.	2083.33			
Nov.	2083.34			
Dec.	2083.33			
1862				
Jan.	2083.33	}		
Feb.	2083.34			
March	2083.33	March 1, 1862	{ Purchased on April 15, 1862 \$2,000 of Treasury notes of 1861.	
April	2083.33	Sept. 3, 1862		
May	2083.34	Oct. 20, 1862	{ These eleven warrants, totalling \$22,306.67 delivered to Treasury on August 1, 1863 for a Certificate of Deposit in same amount. Cer- tificate bore interest at 5%, pay- able in currency, and represented a temporary loan as authorized by Act of February 25, 1862.	
June	2083.33	April 2, 1863		
July	2083.33	July 29, 1863		
August	2083.34	}		
Sept.	2022.33 ²			
Oct.	2022.33			
Nov.	2022.34			
Dec.	2022.33			
1863				
Jan.	2022.33	}		
Feb.	2022.34			
March	2022.33			
April	2022.33			
May	2022.34			
June	2022.33			

¹Lincoln's salary was \$25,000 per annum or \$2,083.33 per month.

²Income tax law of July 1, 1862 provided for a 3% tax for all amounts over \$600 per annum paid in salaries to Federal officials, to be withheld at time of payment. Lincoln's monthly warrants reduced \$61 thereby.

July	2022.33		{	In July Lincoln had approximately \$1,202 in gold received as interest on his \$16,200 Treasury notes of '61. This sum in gold would purchase \$1,852.40 in greenbacks at the then market rate. Currency in this amount and July warrant, totalling \$3,874.73, were exchanged on August 18, 1863 for a Certificate of Deposit.
August	2022.34			
Sept.	2022.33	{	{	Purchased on January 12, 1864 with warrants for Aug., Sept., Oct. and Dec., totalling \$8,089.33 Treasury notes of '62 in principal amount of \$8,000 bearing interest at 6% per annum in gold.
Oct.	2022.33			
Nov.	2022.34			
Dec.	2022.33			
		December 8, 1863		
1864				
Jan.	2022.33	March 4, 1864	{	Warrants for Feb. and March, plus balance of \$89 in greenbacks from purchase of notes on Jan. 12, 1864, and all his Government securities turned over by Lincoln to Chase, Secretary of Treasury, for reinvestment. Warrants became part of \$32,800 reinvestment in Treasury notes of '81.
Feb.	2022.34			
March	2022.33			
April	2022.33	November 7, 1864		
May	2022.34	June 7, 1864		
June	2022.33	July 9, 1864		
July	1981.67 ³	November 7, 1864		
August	1981.67	Deposited in First Natl. Bank, Washington, D.C.		
Sept.	1981.66	November 18, 1864		
Oct.	1981.67	January 6, 1865		
Nov.	1981.67	January 31, 1865		

³Income tax law of June 30, 1864 increased percentage of salary withheld to 5%. Lincoln's monthly warrants reduced \$101.66 thereby.

A total of \$2,407.60 was withheld from Lincoln's salary under income tax laws. In 1872 a refund of \$3,555.94 was made to the Administrator of his estate, representing amount withheld from his salary, plus \$1,250 paid by Lincoln in December 1864, as a special 5% tax on his 1863 salary.

184 *The Personal Finances of Abraham Lincoln*

Dec.	1981.66	}		{	These four warrants found in Lincoln's desk after his death.
1865					
Jan.	1981.67				
Feb.	1976.22				
March	1981.67	}		{	Paid to Administrator of Lincoln's estate as salary from April 4-15, 1865, income tax deducted.
April	847.83				
TOTALS	\$100,668.72				\$38,770.01 \$61,898.71

THE ESTATE OF THOMAS LINCOLN

IN November, 1867, David Davis was appointed guardian of Thomas (Tad) Lincoln, who was then fourteen years old. On Davis's recommendation Judge William Prescott of the Sangamon County Court authorized the payment of \$100 a month to Mrs. Lincoln for her minor son's support. The bonds held in Thomas Lincoln's name yielded \$1,983 in interest annually. The interest, paid in gold, was sold at a premium, which brought the income from his father's estate well above the cost of his maintenance. With the surplus, Davis purchased a \$1,000 McLean County bond in 1868.

Thomas Lincoln died on July 15, 1871. His only heirs were his mother and his brother, Robert Todd Lincoln. His estate consisted of \$1,315.16 in cash and bonds totalling \$35,750. Mrs. Lincoln was entitled, under the law, to two-thirds of the estate, but, at her request, it was divided equally between herself and Robert.

MRS. LINCOLN'S FINANCES, 1865-1882

ON December 21, 1865, the Congress of the United States voted to pay Mrs. Lincoln one year's presidential salary, minus any payments made to the President or to his estate between March 4, 1865 and March 4, 1866. Such payments amounted to \$2,829.50, and were deducted. Deducted also was the five per cent income tax on these payments, or \$145.16. The remainder, \$22,025.34, was paid to Mrs. Lincoln in 7-30 bonds of 1865. No income tax on this amount was withheld because the Treasury ruled that it was a donation. Mrs. Lincoln used most of the money (\$18,000) to purchase a house at 375 West Washington Street, Chicago.

In July, 1870, Congress voted an annual pension of \$3,000 to Mrs. Lincoln. A year later she received one-half of the estate of her son Thomas.

In May, 1875, Mrs. Lincoln was adjudged incapable, because of mental illness, of handling her own finances, and her son Robert was appointed conservator. He acted in this capacity until June, 1876, when his mother was declared to be competent. Robert Lincoln reported that her estate amounted to \$68,750, with income of \$11,140.35 during the period of his conservatorship.

Mrs. Lincoln placed her business affairs in the hands of Jacob Bunn, Springfield banker in September, 1876. From him she borrowed \$1,800 in gold to make a trip to France, reimbursing him in January, 1877. Bunn was empowered to collect for her the \$1,800 semi-annual interest on \$60,000 on six per cent federal bonds which she owned, and \$125 monthly payment on her Chicago house, and the \$3,000 annual pension. He attended to these matters faithfully and to the satisfaction of Mrs. Lincoln. She lived comfortably on her annual income of \$9,100, in Pau, a resort in the southern part of France which was patronized by many English people. When the weather became warm she stayed at resorts high in the Pyrenees. There were occasional trips to Paris, Rome and Naples, but most of the time she resided in Pau.¹

Bunn's Bank failed on January 1, 1878—a casualty of the long depression which followed the Panic of 1873.² To a letter announcing his failure Mrs. Lincoln sent a reply which the man who had lost the results of his life work cherished as long as he lived. She wrote: "Most truly do I sympathize with you and your amiable, kind hearted family in this unexpected trouble. . . . Allow me to thank you for your kindness in going up to Chicago to collect money on interest. Your kind attention to my business, as well as your great promptitude, is most gratefully remembered by me. Please present my affectionate regards to your family."³

When Jacob Bunn again suggested that in view of his bankruptcy she might wish him to turn the management of her affairs over to another, Mrs. Lincoln wrote: "*I entreat you* in the future to send my remittances *yourself*, take charge of my business & I will endeavor to give you as little trouble as possible. Retain my Bonds & my papers, for in your honourable hands I feel well assured, they are perfectly safe. Will you please respect my wishes in regard to this dear Mr. Bunn, for I wish to feel *at rest* regarding these matters."⁴ He continued to look after her business matters until her return to the United States in October, 1880.

In January, 1882, Mrs. Lincoln's pension was increased from \$3,000 to \$5,000 a year. At the same time, Congress voted her a donation of \$15,000.

Mrs. Lincoln died on July 16, 1882, leaving no will. Robert Todd Lincoln, who served as administrator, filed his final report on November 6, 1884. Her estate, worth \$84,035, went to him as the sole heir.⁵

¹Data on Mrs. Lincoln's four years in France is taken from ninety-two letters which she wrote to Jacob Bunn, 1876-1880, presented to the Abraham Lincoln Association by his daughter, Miss Alice E. Bunn.

²Bunn's Bank—J. Bunn & Co.—had liabilities of \$800,000 when it closed. In the liquidation, \$572,000 was distributed among the creditors. On January 1, 1926, Jacob Bunn's four children paid the remaining \$228,000, with interest at five per cent, to the creditors or their heirs. The sum distributed nearly equalled the original liability of \$800,000.

³Mrs. Abraham Lincoln to Jacob Bunn, Pau, France, Jan. 24, 1878.

⁴*Ibid.*, Feb. 26, 1878.

⁵Original court records of the administration of Mrs. Lincoln's estate are in the Ill. State Hist. Lib.

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190 *The Personal Finances of Abraham Lincoln*

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Index

- Albany, Ill., 18
 Allen, John, 14
 Alley, Nelson, 10, 15
 Alton & Sangamon R.R., 81, 123
 Amos, Joshua F., 73
 Anderson, Robert, 66
 Anderson *et al.*; *People v.*, 39
 Armstrong, Duff, 56
 Armstrong, Hannah, 18
 Armstrong, Pleasant, 59
 Arnold, Isaac N., 52, 94
 Aspinall *v. Lewis et al.*, 46
 Atchison, Kan., 106
 Atchison; Logan & Lincoln *v.*, 45

 Baker, Edward D., buys Lincoln lot, 59; defends Truett, 29; Fisher murder case, 43
 Ball *v. McGuire*, 35
 Bank of Illinois (Shawneetown, Ill.), 121
 Barlow & Taylor (St. Louis, Mo.), 173, 179
 Barrett, James A., 35
 Bath, Ill., 18
 Battery, *The* (Washington, D.C.), 101
 Beach, R. H., 74
 Beardstown, Ill., floatboat trip to, 7, 9; Lincoln speaks in, 105; postal receipts of, 17; road to Springfield, 42
 Beaty *v. Miller*, 35
 Beaver *v. Taylor et al.*, 57
 Bell, James, 33
 Beloit, Wis., 108
 Benedict, Kirby, 41
 Berry, William F., 12, 13, 14
 Beveridge, Albert J., 32
 Bissell, William H., 52, 114
 Black, Alexander, 89
 Black, William J., 96
 Black Hawk War, Lincoln in, 10, 11, 27, 60, 67, 70
 Blankenship, Eli C., 14
 Bledsoe, Albert Taylor, 84
 Bledsoe, Sophia, 84
 Bloomington, Ill., Lincoln in, 36, 39; Lincoln buys lots in, 66, 67; Republican Convention (1856), 103; mentioned, 105
 Bogue, Vincent A., 9, 10

 Brayman, Mason, 51
 Brecht, Adam, 69
 Breese, Sidney, 113
 Bressmer, McQuinton & Matheny (Springfield, Ill.), Lincoln's trade at, 89, 167, 171, 175
 Brewer, Morris P., 79
 Broadwell, Norman M., 134
 Brough, John, 49
 Brown, John, 109
 Brown *v. Offut*, 71
 Browne, Thomas C., 112, 113, 114
 Browning, Orville H., 94
 Brunk, George, 91
 Bullock, Mrs. Maria L., 162, 166, 172
 Bunn, Jacob, 110, 112, 166, 185
 Bunn, John W., 110
 Burkhardt, John, 112
 Burnet House (Cincinnati, Ohio), 107, 108
 Burrall, William P., 48
 Bush, Isaac, 3
 Butler, Charles E., 52
 Butler, William, 60, 110
 Butterfield, Justin, 102

 Cairo, Ill., 164, 174
 Cairo city case *see* *Beaver v. Taylor et al.*, 57
 Calhoun, John, 17
 Campbell, Alexander, 103, 104
 Campbell, Antrim, 76
 Canisius, Theodore, 112
 Cannon *v. Kinney*, 27
 Cantrall, Charles S., 75
 Cantrall, Thomas, 75
 Carlin, Thomas, 113
 Carman, Caleb, 17
 Carrollton, Ill., 103
 Cartwright, Peter, 100
 Cataract House (Niagara Falls, N.Y.), 93
 Caton, John D., 46
 Champaign County Circuit Court, Lincoln in, 37, 38, 40, 49, 50, 137
 Charleston, Ill., 38, 61
 Chase, Salmon P., 128, 129, 183
 Chenery House (Springfield, Ill.), 110

- Chew, Henry, 167
 Chicago, Ill., death of Lincoln, 131; Lincoln in, 101; Republican Convention (1860), 106, 109-10
 Chicago & Alton R.R., 162
 Chicago *Press & Tribune*, 106, 168
 Choate, Rufus, 52
 Christian County Circuit Court, Lincoln in, 37, 47
 Christian County; Overholt & Squier *v.*, 37
 Church, M. B., 82, 137
 Cincinnati, Ohio, 107
 Clary's Grove (Menard Co., Ill.), 42, 43
 Clay, Henry, 102
 Claypool Drug Store (Springfield, Ill.), 153
 Cline, William, 77, 80, 163, 164, 165
 Clinton, Ill., 40, 41
 Close, George, 7
 Coler, W. G., 40
 Coles County Circuit Court, Lincoln in, 38, 61
 Columbus, Ohio, 107
 Compher *et al. v.* People, 39
 Condell, Thomas, 110, 135
 Cook, Daniel Pope, 82
 Cook, John, Lincoln's loan to, 79, 80, 163, 164, 165; note to, 172
 Coon & Bro., R. (Springfield, Ill.), 90
 Cooper Union (New York, N.Y.), 109, 163, 171
 Corneau & Diller (Springfield, Ill.), Lincoln's trade at, 89, 151-53
 Council Bluffs, Iowa, 78, 79, 106
 Crawford County, Iowa, Lincoln's land in, 69, 137, 139
 Crowen, T. J., 180-81

 Danville, Ill., 47, 117, 137
 Davies, John P., 68
 Davis, David, adm. of Lincoln estate, 70, 77, 81, 122, 127, 131-41, 178, 183-84; guardian of Thomas Lincoln, 184; judge of Eighth Circuit, 37, 40, 53; land deals, 68; recollections of Lincoln, 94; at Republican Convention (1860), 109; sells lots to Lincoln, 67
 Davis, J. F., 26
 Davis, Levi, 66, 67
 Davis, Lucy, 66, 67
 Davis, Milton, 137, 163
 Davis, Oliver L., 47

 Dawson, John, 22
 Dayton, Ohio, 107
 Dean, Frederick S., 60
 Dean, Harriet W., 60
 Decatur, Ill., 7, 37
 Dehaven, Samuel, 40
 Delahay, Mark W., 106, 107, 172
 Democratic Party, 29
 Dent, Thomas, 141
 DeWitt County Circuit Court, Lincoln in, 37, 40, 41, 49
 Dickson, William M., 108
 Dickson, Mrs. William M., 107
 Doniphan, Kan., 106
 Dorman, William, 31
 Dorman *v.* Lane, 31
 Douglas, Stephen A., atty. for McClernand, 113; candidate for Congress, 26; debates with Lincoln, 104, 105; in legislature, 22; speaks in Ohio, 107; Turner murder case, 40, 41
 Douglass, John M., 54
 Dredge, ———, 179
 Dresser, Charles, 63-66
 Drummond, Thomas, 131
 Dubois, Jesse K., 52, 53, 110, 123
 Dubois, Lincoln, 123
 Dummer, Henry E., 26
 Duncan, Joseph, 22

 Early, Jacob M., 29
 Edgar County Circuit Court, Lincoln in, 38
 Edwards, Benjamin S., 39, 49, 57
 Edwards, Mrs. Benjamin S., 96
 Edwards, Cyrus, 102
 Edwards, Henry, 69
 Edwards, Julia, 66
 Edwards, Ninian W., entertains, 84, 85; Huron proprietor, 58; in legislature, 23; Lincoln's loan to, 75, 80, 165; Long Nine, 22; sells lot to Lincoln, 63; Todd estate, 117
 Edwards, Mrs. Ninian W., 63, 95, 96
 Edwards & Co., N. W., Lincoln's loan to, 76, 80; Lincoln's trade at, 75, 76, 89
 Edwards, Thomas S., 59
Effie Afton (steamboat), *see* Hurd *v.* Rock Island Bridge Co.
 Elizabethtown, Ky., 3
 Elkin, William F., 22
 Elkin & Davis (Springfield, Ill.), 174

- Emerson, Ralph, 55, 56
 Enos, Zimri, 18
 Epperson, Thomas, 27
 Evans, W. A., 84, 85
 Evarts, William M., 52
 Exeter, N. H., 108, 109
- Federal Courts in Illinois, 32, 35, 55, 56, 57, 131
 Fell, Kersey H., 39
 Fenn, Ira I., 16
 Field, Alexander P., 113
 Field, Maunsell B., 129
 First National Bank (Washington, D.C.), Lincoln's account in, 125, 127, 129, 130, 134, 136, 139, 183
 First Presbyterian Church (Springfield, Ill.), gas lights in, 95; Lincoln's pew rent, 72, 171
 Fisher, Archibald, murder of, 41-45
 Flagg & Savage (Quincy, Ill.), 36
 Fletcher, Job, 22
 Flint, Abel, 18
 Floyd, George P., 36
 Fonday, Mrs. William B., 95
 Ford, Allen N., 136
 Francis, Simeon, 58
 French, B. B., 181
- Gentry, James, 5, 6, 7
 Gibson, Robert, 18
 Gillespie, Joseph, 115
 Gilmore, Dr. ———, 41, 43
Globe (steamboat), 101
 Globe Tavern (Springfield, Ill.), 83, 84
 Godbey, Russell, 18
 Graham, Alexander, 60
 Great Western R.R., 87, 88, 137
 Greeley, Horace, 119
 Greene, William G., 12, 13, 72
 Grimsley, Mrs. William, 95
- Haines, A., 137, 162, 163, 164
 Haines, J., 137, 162, 163, 164
 Hall, George, 120
 Hall, John J., 62, 63
 Hamilton, Ohio, 107
 Hanks, Charles, 7
 Hanks, Dennis, 5
 Hanks, James, 7
 Hanks, John, 7
- Hannah, William H., 105
 Hannan & Ragsdale (Springfield, Ill.), 88
 Hardin County, Ky., 3
 Harding, George, 55, 56
 Harper & Co., Walter (Washington, D.C.), 86
 Harrington, George, 125, 129, 135
 Harrison, Peyton L., 27
 Harrison v. Taylor *et al.*, 28
 Hart, Ellis, 44
 Hart; McKibben v., 38
 Hartford Fire Insurance Co., 88, 177
 Harvard University, 122, 132
 Hatch, Ozias M., friend of Lincoln, 52; at Republican Convention (1860), 110; Sec. of State, 105, 114; trip with Lincoln, 78
 Hatch; People *ex rel.* Lanphier & Walker v., 112, 113, 114
 Hawley & Co., E. B. (Springfield, Ill.), 174
 Hay, Charles, 72
 Hay, John, 72, 73
 Hay, John Milton, 72, 100, 163
 Hay, Logan, 99
 Hay, Milton, 72
 Hay, Nathaniel, 72-73, 162
 Hay v. Mock & Laswell, 72
 Henry, Anson G., 14
 Henry, James D., 10
 Herndon, Archer G., 22, 23
 Herndon, James, 14
 Herndon, J. Rowan, 12, 14
 Herndon, William H., biography of Lincoln, 94; collects Lincoln papers, 33; draft to Lincoln, 134-35; fees of, 33-35; Illinois Central R.R. case, 51; law practice, 26; lecture on Lincoln, 92, 115; letter from Lincoln, 36; Lincoln's estate, 137, 139; presidential elector, 103; recollections of Lincoln, 119-20; Springfield Marine account, 122, 162, 163, 164, 165, 166, 174
 Hewett, Josephus, 59
 Hickox, Virgil, 42
 Hill, Samuel, 17
 Hoar, Ebenezer R., 126
 Hoffman Row (Springfield, Ill.), 28
 Hood & Co., P. H. (Washington, D.C.), 86
 Hough, H. A., 63
 Huntington, Mrs. George L., 96
 Hurd, Captain ———, 56
 Hurd v. Rock Island Bridge Co., Lincoln's fee in, 56, 78, 162, 166

- Hurlbut, Stephen A., 101
 Huron, Ill., 18, 58, 59
 Hutchinson, John, 92, 167
- Hes, Elijah, 60
 Illinois Central R.R., Lincoln lobbies for, 48; Moore counsel for, 68; mentioned 36
 Illinois Central R.R.; Lincoln *v.*, 53, 77, 93, 122, 162
 Illinois Central R.R. *v.* McLean County, 50-54
Illinois Gazette (Lacon, Ill.), 136
Illinois Staats Anzeiger (Springfield, Ill.), 112
Illinois State Journal (Springfield, Ill.), 123, 136, 166 *see Sangamo Journal*
Illinois State Register (Springfield, Ill.), 108, 109, 136
 Illinois State University (Springfield, Ill.), Lincoln's scholarship in, 81, 123, 176, 177, 178
 Illinois Supreme Court, Lincoln in, 31, 39, 45, 51, 83
 Income tax, 125-27, 182-83
 Irwin, Robert, borrows money of Lincoln, 177; campaign of (1860), 110; Lincoln's financial agent, 75, 76, 77, 79, 80-81, 121, 123, 135, 164; suit against Sidener, 76
 Irwin & Co. (Springfield, Ill.), 35, 89, 113
 Irwin & Co.; McClelland *v.*, 112, 113
- Jacksonville, Ill., 103
 Janesville, Wis., 108
 Jayne, Gershon, 14, 59
 Johnson, Joel, 28
 Johnson, Willis H., 46
 Johnston, Andrew, 45
 Johnston, John D., in Coles County, 60; flat-boat trip, 7; Lincoln's letters to, 61-63
 Jonas, Abraham, 44
 Joy, James F., atty. for Ill. Central R.R., 36, 48, 49, 51
 Judd, Norman B., chairman, Rep. party, 105; *Effie Afton* case, 56; Lincoln's loan to, 54, 78, 79, 81, 137
 "Junto" (Springfield, Ill.), 100
- Kansas-Nebraska bill, 103
 Keefer, William E., 69
 Ketchum, Howe & Co. (New York, N.Y.), drafts on, 168, 169, 170, 171, 172, 179
 Ketchum, Son & Co. (New York, N.Y.), 122, 179
 Keys, James, 42, 44
 Kinkead, George B., 117, 118
 Kinney; Cannon *v.*, 27
 Knob Creek farm, 3, 4
 Knox, Joseph, 56
- Labarthe, Mrs. Albina M., 92, 169
 Lafayette Banking Co. (Bloomington, Ill.), 179
 Lamon, Ward H., 110
 Lamb, Caroline, 96
 Lamborn, Josiah, 43
 Lane, Ebenezer, 53
 Lane; Dorman *v.*, 31
 Langford, James P., 44
 LaSalle, Ill., 103, 104
 Lavelly, William, 43
 Leavenworth, Kan., 106
 Lesure & Bliss *v.* Menard County, 37
 Lewis, J. K., 80, 82, 165
 Lewis, Obed, 172
 Lewis, Thomas, Anderson murder case, 39; Lincoln's pew rent, 93; Lincoln's loan to, 80, 82, 165; Moffett sues, 46
 Lewis *et al*; Aspinall *v.*, 46
 Lexington, Ky., 66, 85
 Linder, Usher F., 38
 Lindsay, Isaac, Lincoln's loan to, 76, 77, 80, 164, 165, 166
 Lincoln, Abraham, bank account, 122, 162-78; in Black Hawk War, 10-11, 27, 60, 67, 70; books for White House, 180-81; boyhood of, 3, 5, 6; Cairo city case, 57; campaigns of: (1840), 100, (1848), 101, (1860), 109, 110, 111; candidate for U.S. Senate, 99; church contribution, 93; commissioner of land office, 45, 102-103; in Congress, 118, 120; death of, 131; debates with Douglas, 89, 104, 105; defends Truett, 29; *Effie Afton* case, 56; election clerk, 19; estate of, 132-41; Fisher murder case, 41-45; governorship of Oregon Territory, 103; home of, 87, 88, 89; and Ill. Central R.R., 48-54, 77, 93, 122, 162; Irwin, financial agent, 75, 76, 77, 79, 80-81, 121, 123; land holdings, 58-70; lecturer, 55; in legislature, 17, 19-24, 143-44; in McCormick *v.* Manny *et al.*, 54-56; in Macon County, 7; money

- lender, 71-82; money sense, 115, 116; pilots *Talisman*, 9-10; postmaster, 15-17; as President, 124, 125-30, 182-83; probate court practice, 33; store accounts, 89-92; storekeeper, 8, 12-15, 71, 85; sues to collect fees, 40-54; surveyor, 17-18, 58; views on fees, 25
- Lincoln, Mrs. Abraham, books for White House, 180, Council Bluffs land, 79; death of husband, 132; estate of, 184-85; estate of father, 117, 118; estate of husband, 82, 133-34, 136, 138, 139, 140; land from father, 66, 86, letter to Davis, 141; lives at Globe Tavern, 83, 84; shops, 90, 92, 145-50, 154-61; social affairs, 94-98; Tama County land, 69; trips: to Buffalo, 101, to Cincinnati, 94, 107, to New York, 93, to Washington, 85; *see* Mary Todd
- Lincoln, Edward Baker, 85
- Lincoln, Robert T., boyhood of, 92, 96; brother's estate, 184; Council Bluffs land, 79; death of father, 127, 131; drafts to, 168, 169, 170, 172, 173, 174; estate of father, 132, 133, 138, 139, 140; at Harvard University, 122, 132; letter to Davis, 141; mother's estate, 185; at Phillips-Exeter, 108, 109, 122; shops, 145-50, 154-61; Tama County land, 68, 69; trip to Washington, 85
- Lincoln, Sarah Bush Johnston, 60, 61, 62
- Lincoln, Thomas, bio. sketch, 3-6; in Coles County, 60; death of, 61; moves to Illinois, 7
- Lincoln, Thomas "Tad," Council Bluffs land, 79; estate of, 184; estate of father, 139, 140, 141; letter of, 138; Tama County land, 68, 69
- Lincoln, William, 92, 145-50
- Lincoln, Ill., 67, 175
- Lincoln & Herndon, bank account of, 122; drafts from, 179; fee book of, 33-35
- Lincoln & Herndon *v.* Moffett, 46-47
- Lincoln *v.* Ill. Central R.R., 53, 77, 93, 122, 162
- Little, S., 167
- Lockwood, Samuel D., 16
- Logan, Mary, 96
- Logan, Stephen T., Anderson murder case, 39; atty. for State Bank, 30; bank account of, 163, 164; Cairo city case, 57, 174; defends Truett, 29; fees of, 30-31, 32; Fisher murder case, 43; Huron proprietor, 58; Ill. Central R.R. case, 51; partner of Hay, 72; partner of Lincoln, 15; social affairs, 96
- Logan & Lincoln, buy lot of Edwards, 63; law office of, 65
- Logan & Lincoln *v.* Atchison, 45
- "Long Nine," 22
- Louderman & Co., J. C. (St. Louis, Mo.), 92
- Louisville, Ky., 42
- Lovejoy, Owen, 103
- Lucas, J. M., 102
- Ludlum, Cornelius, 85, 88
- McCallan, Andrew, 25
- McClernand, John A., 113, 119
- McClernand *v.* Irwin & Co., 112, 113
- McCormick, Andrew, 22
- McCormick, Cyrus H., 54
- McCormick *v.* Manny *et al.*, 54-56
- McCrery, James, 4
- McDaniel, Jas. H., 137
- McDaniel, Jas. S., 137
- McGuire; Ball *v.*, 35
- McKibben *v.* Hart, 38
- McLean, John, 55, 56
- McLean County Circuit Court, Lincoln in, 37, 39, 49, 50
- McLean County; Illinois Central R.R. *v.*, 50-54
- McNeil, C. F., 108
- Macpherson, Mrs. Edna Orendorff, 26
- Madison & Indianapolis R.R., 49
- Manny, John H., 54
- Manny *et al.*; McCormick *v.*, 54-56
- Marsh, Matthew S., 15-16
- Marshall, Samuel D., 31
- Martin, Isaac, 33
- Martin, Matthew K., 41
- Martin, William, 48
- Mason, Lucinda, 27
- Matteson, Joel A., builds house, 87; letter from Lincoln, 106; Lincoln's check to, 166; Lincoln endorses note to, 67; social affairs, 96
- Maxcy, James, 42, 43, 44
- May, William L., 30, 43
- Melvin, S. H., 164
- Menard County; Lesure & Bliss *v.*, 37
- Metropolitan Bank (New York, N.Y.), Lincoln's drafts, 169, 172, 173, 174, 175, 179

- Mexican War, 100, 101
 Mill Creek farm, 3, 4
 Miller, George G., 58
 Miller, William, 7
 Miller; Beaty *v.*, 35
 Milwaukee, Wis., 108
 Mississippi & Atlantic R.R., 49
 Mississippi & Missouri R.R., 78
 Moore, Clifton H., atty. for Ill. Central
 R.R., 49; Lincoln's land, 68, 123, 168
 Mock & Laswell; Hay *v.*, 72
 Moffett, Thomas, 26
 Moffett, William T., 47
 Moffett; Lincoln & Herndon *v.*, 46-47
 Munsell *v.* Temple, 35

 Neale, Thomas M., 18
 Nelson, David P., 9
 New Boston, Ill., 18
 New Orleans, La., Lincoln's trips to, 6, 7, 8
 New Salem, Ill., distance to Vandalia, 143-
 44; Lincoln settles in, 8; post office in, 15-
 17, 116; stores in, 12, 13
 New York, N.Y., Lincoln in, 93
 Nicolay, John G., 100, 110
 Nolin River farm, 3
 Norton, Jesse O., 53
 Nutt & McMurtry (Springfield, Ill.), 169

 Offut, Denton, borrows money, 71; flatboat
 trip, 7, 8; storekeeper, 9
 Offut; Brown *v.*, 71
 Officer & Pusey (Council Bluffs, Iowa), Lin-
 coln's land, 78, 79, 170, 177, 178
Old Soldier, The (Springfield, Ill.), 100
 Oldham, Todd & Co. (Lexington, Ky.), 86,
 117, 118
 Orendorff, Alfred, 26
 Osborn, W. H., 53
 Overholt & Squier *v.* Christian County, 37

 Pate, C. L., 47
 Patterson, Golden, 137
 Patterson, Thomas, 40
 Patterson, William, 137
 Paris, Ill., 32
 Pau, France, 185
 Pekin, Ill., 17
 People *v.* Anderson *et al.*, 39
 People *v.* Brown, 47
 People; Compher *et al. v.*, 39

 People *ex rel.* Lanphier and Walker *v.*
 Hatch, 112, 113, 114
 People *v.* Turner, 40, 41
 Peoria, Ill., 29, 32
 Petersburg, Ill., 18, 100
 Pope, Nathaniel, 32
 Porter, William, 44
 Portland Landing (Sangamon County,
 Ill.), 9
 Prescott, William, 184
 Primm, James, 67
 Purple, Norman H., 45

 Radford, Reuben, 12, 13, 14
 Ransdell, Wharton, 43
 Rantoul, Robert, 48
 Republican Party, conventions of: (1856),
 103, (1858), 99, (1860), 106, 109-10
 "Reaper case," *see* McCormick *v.* Manny
 et al.
 Richstein, William F., 180-81
 Ridgley, Nicholas, 96
 Riggs & Co. (Washington, D.C.), Lincoln's
 account in, 124, 125, 129, 134, 136, 182-83
 Rock Island Bridge Co.; Hurd *v.*, 56
 Rockwell, Julius, 132
 Roll, John E., 87
 Roll, John Linden, 87
 Roll, Rachel, 27
 Rosenwald, Julius, 60
 Ross, E. C., 26
 Ruckel, Catherine, 74
 Ruckel, Daniel E., 74
 Ruckel, Jacob, Lincoln's loan to, 74, 80, 162,
 165

 St. Louis, Mo., 9, 120
 St. Paul's Episcopal Church (Springfield,
 Ill.), 63, 93
Sangamo Journal, 45; *see also* *Illinois State*
 Journal
 Sangamo Town, Ill., 8, 87
 Sangamon County Circuit Court, Lincoln
 in, 10, 27, 45
 Sangamon River, 9
 Schuckers, J. W., 129
 Scott, Dallas, 10
 Scott, Winfield, 103
 Seward, William H., 6, 107
 Sheldon & Jaques (Champaign, Ill.), 40
 Shelledy, Garland B., 32

- Short, James, 13, 14
 Sidener, Samuel, 76
 Silva, Ritta Angelica da, 77, 162, 164
 Simmons, Pollard, 17
 Smith, Clark M., 89, 90
 Smith, Mrs. Clark M., 95
 Smith, C. M. & S. (Springfield, Ill.), Lincoln's trade at, 90, 154-61, 168
 Smith, J. Taylor, 76
 Smith, James D., 45
 Smith, Joseph, 164, 165
 Smith, Truman, 116
 Smith, Edwards & Co. (Springfield, Ill.), 76, 80, 165
 Smoot, Coleman, 22
 Southmayd, Charles F., 52
 Spears, George, 16
 Speed, Joshua F., Lincoln's letters to, 42, 83, 93, 102; storekeeper, 33, 100
 Spinner, Francis E., 136
 Spottswood's Rural Hotel (Springfield, Ill.), 29
 Springfield, Ill., bonds of, 81, 123, 166; Everybody's Mill, 79; Fisher murder case, 42-45; gas lights in, 95; improvements in, 88; legislature meets in, 144; Lincoln's first visit to, 7, 8; murder of Rev. Early, 29; Republican rally (1860), 110; society in, 94-99; State Bank in, 121
 Springfield Marine and Fire Insurance Co. (Springfield, Ill.), Lincoln's account in, 54, 75, 92, 107, 122, 123, 162-79
 Stackpole, Thomas, 82
 Stanton, Edwin M., 55, 56
 State Bank (Springfield, Ill.), 23, 30
 Stone, Dan, 22
 Stuart, Elizabeth J., letters to, 87, 94-98
 Stuart, John T., Cairo city case, 57; campaign for Congress, 26; fees of, 39; on First Circuit, 29; Huron proprietor, 58; Ill. Central R.R. case, 51; letters of, 94, 95, 96; Lincoln's estate, 134; railroad charter opinion, 49
 Stuart, Mrs. John T., 87, 95, 96
 Stuart & Lincoln, fee book of, 26-28
 Swett, Leonard, 5, 40
 Taylor, Zachary, 100, 101, 102
 Taylor *et al.*; Beaver *v.*, 57
 Taylor *et al.*; Harrison *v.*, 28
 Tazewell County Circuit Court, Lincoln in, 28, 39
 Temple; Munsell *v.*, 35
 Thomas, Francis, 67
 Thorne, R., 104
 Thornton, Anthony, 48
 Tilton, Lucian A., rents Lincoln house, 88, 137, 141, 164, 165, 166
 Tinsley, Seth M., 35, 63, 65
 Todd, Anna Maria, 90; *see* Mrs. Clark M. Smith
 Todd, Emilie, letters from Mrs. Lincoln, 93, 97; visits Lincolns, 95
 Todd, Mary, engagement to Lincoln, 23; rides on dray, 44; *see* Mrs. Abraham Lincoln
 Todd, Robert S., 66, 86, 117, 118
 Townsend, William H., 86
 Trailor, Archibald, 41-44
 Trailor, Henry, 41-44
 Trailor, William, 41-45
 Treat, Samuel H., 58, 113
 Tremont, Ill., 28
 Tremont House (Chicago, Ill.), 109
 Trent, Alexander, 15
 Truett, Henry B., 29
 Trumbull, Lyman, 78
 Tucker & Co., H. A. (Chicago, Ill.), Lincoln's drafts on, 122, 166, 167, 168, 179
 Turner, Thomas J., 119, 137
 Turner; People *v.*, 40, 41
 Union Pacific R.R., 78
 Urbana, Ill., 40, 137
 Van Bergen, Peter, 13
 Vance, Mrs. Dezhiah, 116-17
 Vandalia, Ill., Lincoln in legislature, 17, 19-23, 143-44
 Van Deren, Archibald, 79, 80, 165
 Van Deren, Cyrus W., 79, 80
 Van Deren, John M., 79, 80
 Van Ness & Co. (Springfield, Ill.), 92, 167
 Walker, Cyrus, 29
 Wallace, William S., 83, 95, 97
 Wallace, Mrs. William S., 66, 95, 97
 Ware, Nathaniel A., 66
Talisman (steamboat), 9, 10
 Tama County, Iowa, Lincoln's land in, 68, 69, 123, 137, 139
 Taylor, J. M., 179

- Warnick, William, 7
Watkins, William, 13
Watson, Peter H., 55, 56
Watson & Son, W. W. (Springfield, Ill.), 92, 166
Webber, T. R., 50
Webster, Daniel, 102
Weik, Jesse W., 119
Welles, Charles R., 120
Whig Party, 100
White, John, 60
Whitney, Henry C., 37, 38, 40
Wickersham, Josiah, 42
Williams, John, 110
Williams & Co., John (Springfield, Ill.), account with Offut, 71; Lincoln's check to 167, 171, 176; Lincoln's trade at, 88, 89, 90, 145-50
Wilson, James, 36
Wilson, Robert L., 22
Wren *v.* Wren, 32, 33
Yardley, John, 59
Yates, Richard, 72, 103





A. Lincoln

August	To	Credito	161767	August	By	Tras	176476
27	do		100	20	bank		60.25
28	do		15	21	Gifts	do	250
29	do		1425	22	do	do	200
30	do	59	3482	23	do	do	645
Sept 3	do		1125	24	do	do	42.50
5	do		100.55				
5	do		145				
6	do		625				
5	do		5				
17	do		13				
18	do		20				
20	do		5				
24	do		20.25				
25	do		10				
Oct 1	do		957				
6	do		7.50				
10	do		6.50				
13	do		10.1				
20	do		22.50				
23	do		1				
26	do		20				
27	do		587				
30	do		124.50				
Nov 1	do		5				
2	do		5				
3	do		6.50				
8	do		25				
9	do		2				
6	do		58.50				
14	Balance		60.144				
Nov 14	Balance		300.99				
Nov 21	To Cash		50	Nov 17	By Balance		60.144
22			100	Dec 10	bank		40
27			518				
Dec 1			2				
11			234				
16			10				
18			14.40				
14			5.20				
	Total		204.58		Total		60.144

